

Roundtable on Sustainable Palm Oil Certification
R S P O

[✓] Re-Certification

Name of Management Organisation : **Muara Kandis Mill – PT Djuandasawit Lestari Subsidiary of Golden Agri Resources Ltd**

Plantation Name : **Muara Kandis Estate and Muara Tawas Estate**

Location : **Village of Lubuk Pandan, Sub District of Muara Lakitan, District of Musi Rawas, Province of Sumatera Selatan, Indonesia.**

Certificate Code : **MUTU-RSPO/059**

Date Initial registration : 18 May 2015

Date of Certificate issue : 16 July 2021 Date of License Issue : 18 August 2021

Date of Certificate Expiry : 15 July 2026 Date of License Expiry : 15 July 2022

Assessment	Assessment Date	PT. Mutuagung Lestari Auditor	Reviewed by	Approved by
Recertification (Remote Audit)	22 to 24 June 2020	Trismadi Nurbayuto (Lead Auditor), Brigitta Prita, Satria Adi Putra, Nurdin Chaeriana	Ardiansyah	Octo H.P.N. Nainggolan
Recertification (On-site Audit)	25 to 28 May 2021	Arif Faisal Simatupang (Lead Auditor), Rindu Galih Rezza Rachmansyah, Dwi Haryati and Arief Tajalli		

Assessment	Approved by MUTUAGUNG LESTARI on:
Recertification	16 July 2021

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 MUTU Certification • Accredited by Accreditation Services International
 on March 12th, 2014 with registration number **ASI-ACC-055**

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Figure 1. Location Map of PT Djuandasawit Lestari (Muara Kandis Estate)

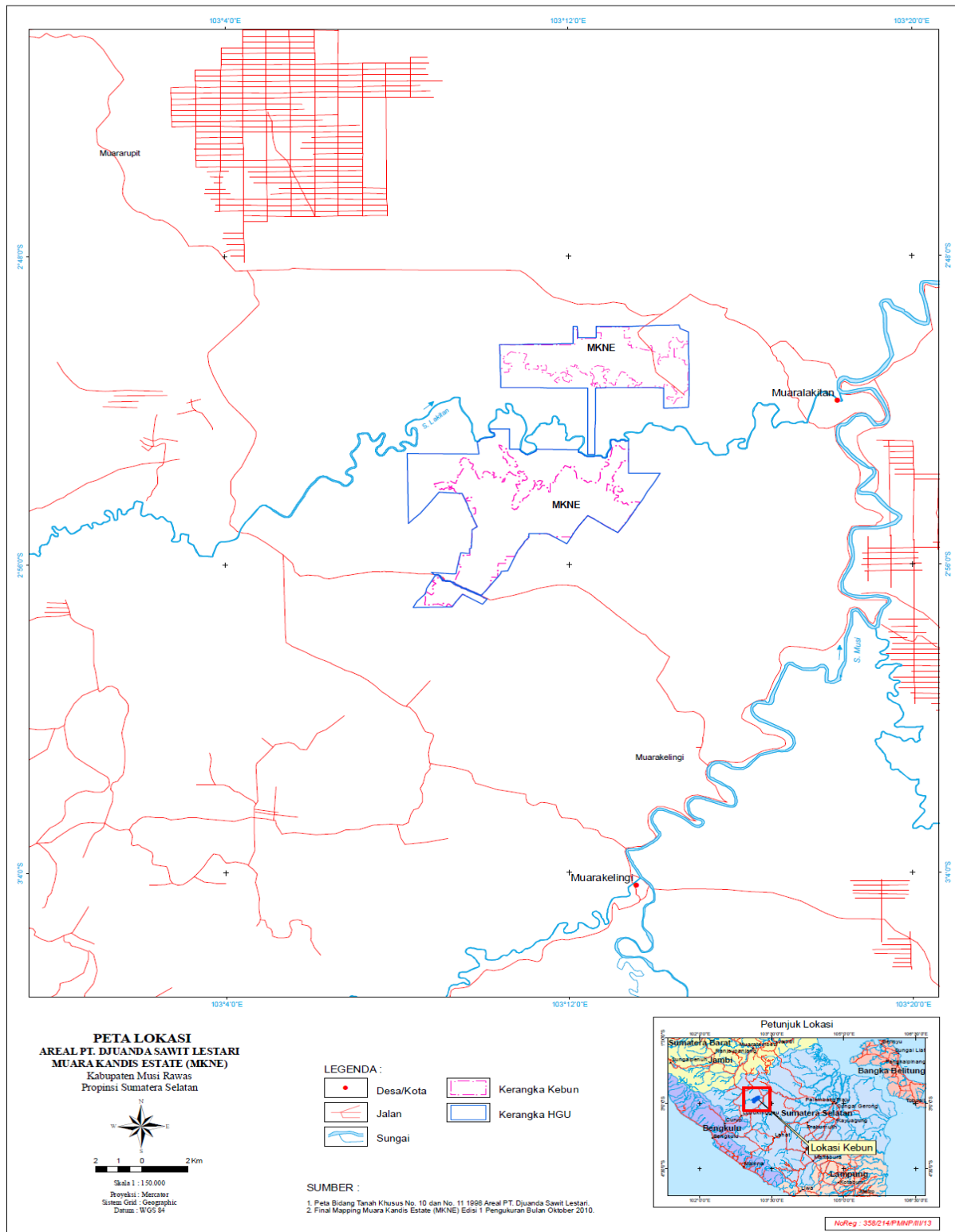


Figure 2. Location Map of PT Djuandasawit Lestari (Muara Tawas Estate)

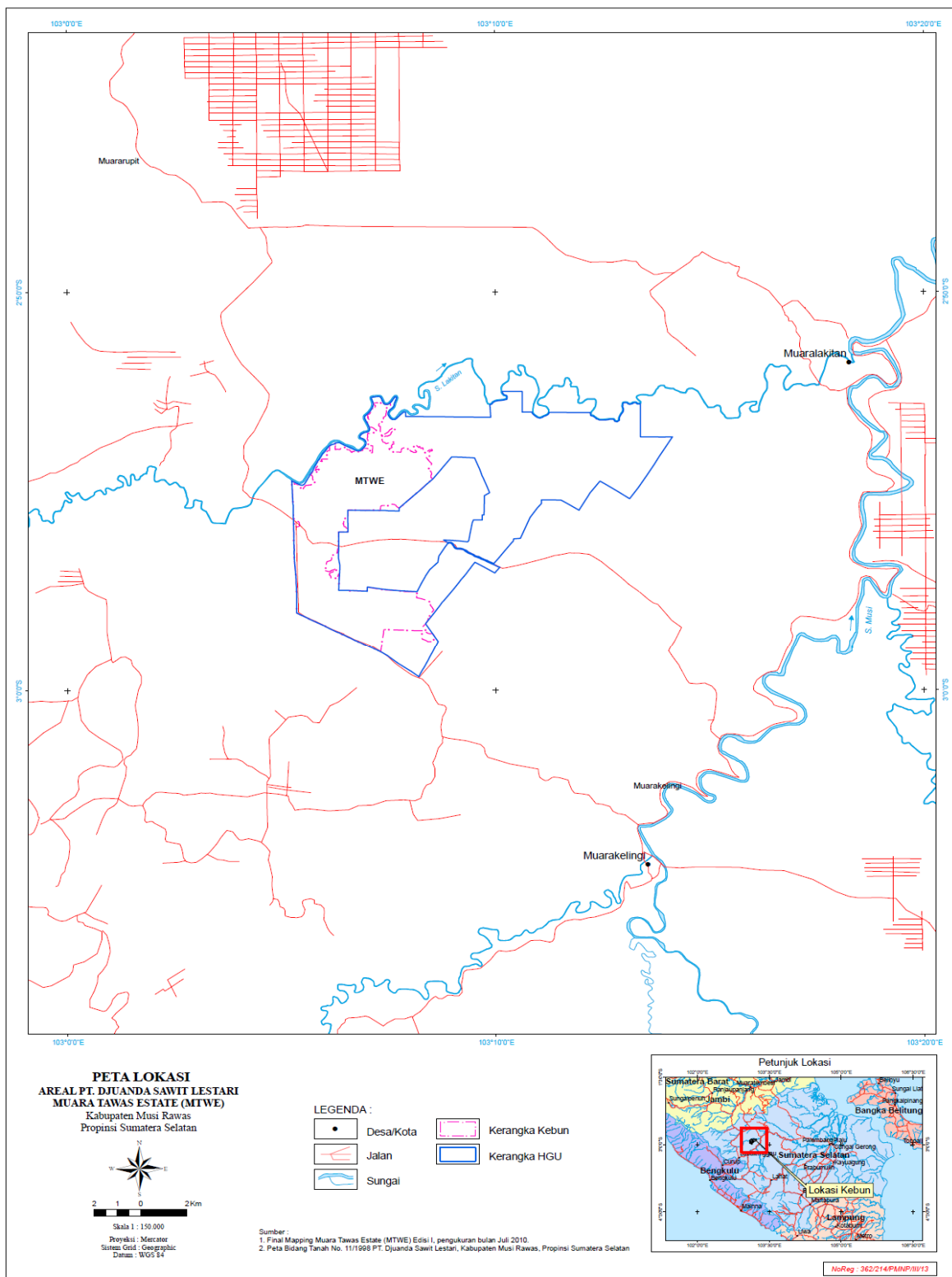


Figure 3. Operational Map of PT Djuandasawit Lestari (Muara Kandis Estate)

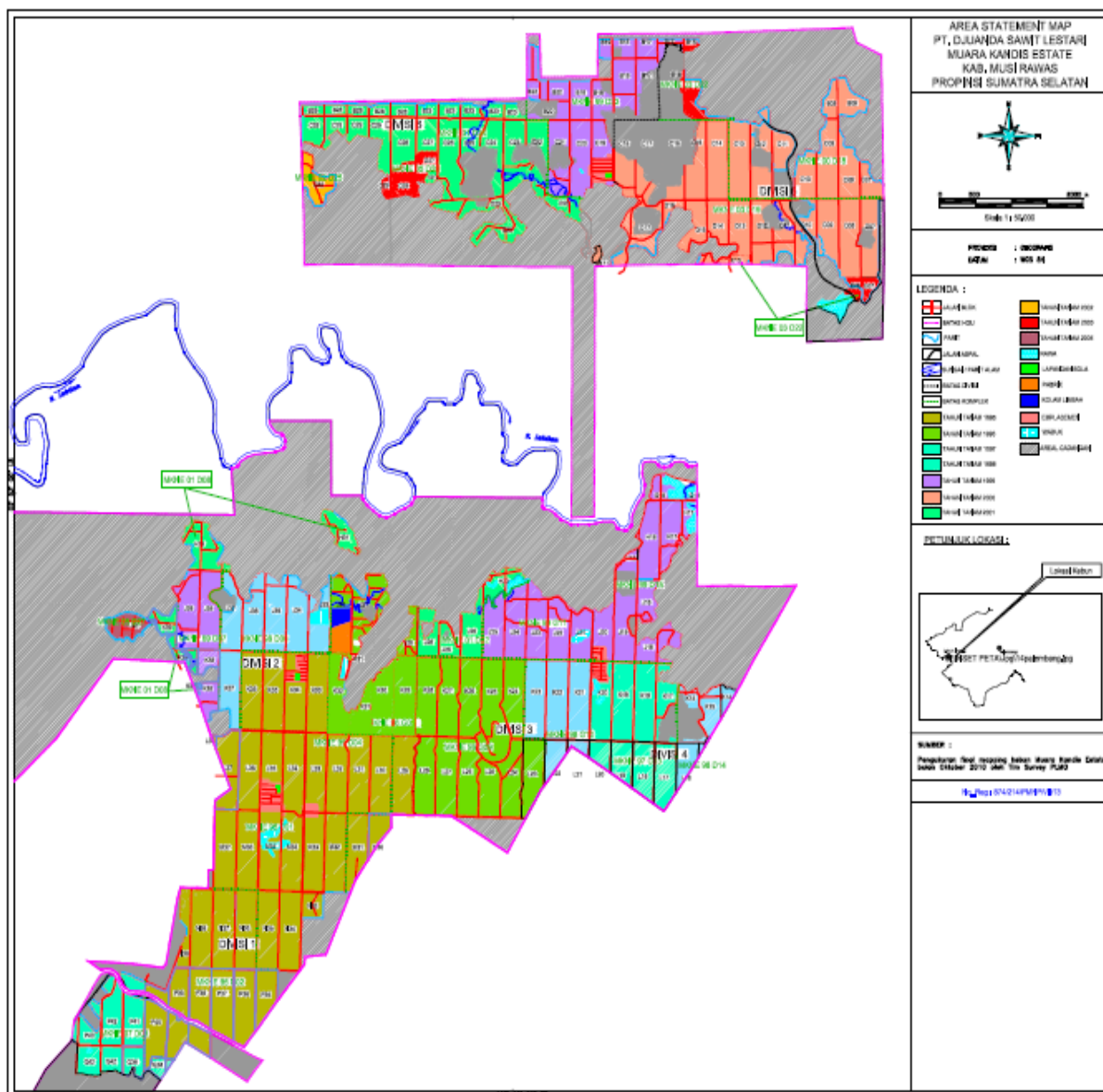
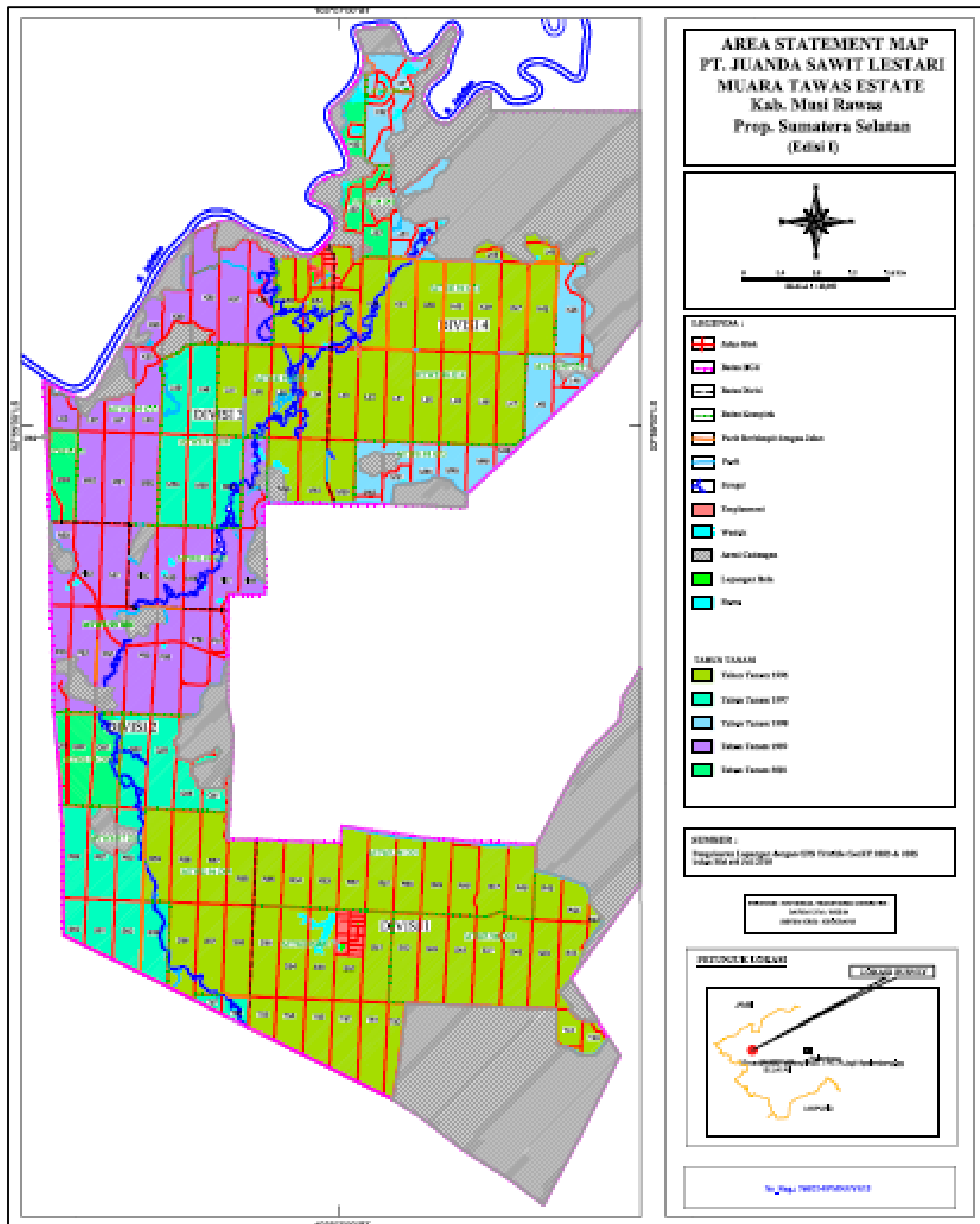


Figure 4. Operational Map of PT Djuandasawit Lestari (Muara Tawas Estate)



Abbreviations Used

AMDAL	: <i>Analisis Dampak Lingkungan</i> – Environmental Impact Assessment (EIA)
ANDAL	: <i>Analisis Dampak Lingkungan</i> – Environmental Impact Assessment (EIA)
ASA	: Annual Surveillance Assessment
BKSDA	: <i>Badan Konservasi Sumberdaya Alam</i>
BOD	: Biological Oxygen Demand
BPJS	: <i>Badan Penyelenggara Jaminan Sosial</i>
CH	: Certificate Holder
CSPK	: Certified Sustainable Palm Kernel
CSPO	: Certified Sustainable Palm Oil
CLA	: Collective Labor Agreement
CSR	: Corporate Social Responsibility
CPO	: Crude Palm Oil
DELH	: <i>Dokumen Evaluasi Lingkungan Hidup</i> (Environmental Evaluation Document)
DSL	: Djuandasawit Lestari
EFB	: Empty Fruit Bunch
EIA	: Environmental Impact Assessment
EHS	: Environmental, Health and Safety
FPIC	: Free, Prior, Informed, Consent
FR	: Frequency Rate
FFB	: Fresh Fruit Bunches
GSEP	: GAR Social and Environmental Policy
GPS	: Global Positioning System
HAM	: <i>Hak Azasi Manusia</i>
HGU	: <i>Hak Guna Usaha</i> (Land Use Title)
HSE	: Health Safety and Environment
HCS	: High Carbon Stock
HCV	: High Conservation Value
HRD	: Human Resources Development/Department
IPM	: Integrated Pest Management
ILO	: International Labour Organization
KER	: Kernel Extraction Rate
KKPA	: <i>Kredit Koperasi Petani Anggota</i> (Full Managed Smallholders)
KSU	: <i>Koperasi Serba Usaha</i> / Smallholder Cooperative
LSU	: Leaf Sampling Unit
MSDS	: Material Safety Data Sheet
MKNE	: Muara Kandis Estate
MKNM	: Muara Kandis Mill
MTWE	: Muara Tawas Estate
NPWP	: <i>Nomor Pokok Wajib Pajak</i>
OER	: Oil Extraction Rate
OHS	: Occupational Health and Safety
OIA	: Operational Internal Audit
PK	: Palm Kernel
P2K3	: <i>Panitia Pembina Keselamatan dan Kesehatan Kerja</i> (OHS Committee)
POME	: Palm Oil Mill Effluent
PCDV	: Policy and Compliance Division
PPE	: Personal Protective Equipment
PIC	: Personel In Charge
PMNP	: Plantation Monitoring and Planning
RaCP	: Remediation and Compensation Procedures

RSPO	:	Roundtable on Sustainable Palm Oil
RKL- RPL	:	Environmental Management and Monitoring Report
RTE	:	Rare, Threatened, Endangered
SIMPEL	:	<i>Sistem Pelaporan Elektronik</i> (Electronic Reporting System) <i>Surat Izin Pengambilan dan Pemanfaatan Air Permukaan</i> (Surface Water Utilization and Utilization
SIPPAIR	:	Permit)
SMD	:	Senior Managing Director
SR	:	Severity Rate
SMARTRI	:	Sinar Mas Agro Resources and Technology Research Institute
SIA	:	Social Impact Assessment
SSU	:	Soil Sampling Unit
SSU	:	Soil Sampling Unit
SOP	:	Standard Operational Procedure
SPO	:	Sustainability Palm Oil
SCCS	:	Supply Chain Certification Standard
TTE	:	<i>Tanda Terima Elektronik</i> (Electronic Receipt)
WTP	:	Water Treatment Plant
WWTP	:	Waste Water Treatment Plant

1.0	SCOPE OF THE CERTIFICATION ASSESSMENT		
1.1	Assessment Standard Used		
	Assessment Standard Used	<ul style="list-style-type: none">• RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, endorsed on 12 November 2020.• Indonesia National Interpretation of Principles and Criteria for Sustainable Palm Oil Production 2018, endorsed on 20th April 2020.	
1.2	Organisation Information		
1.2.1	Organisation name listed in the certificate	PT Djuandasawit Lestari subsidiary of Golden Agri Resources Ltd (GAR)	
1.2.2	Contact person	Yahya Mustakim	
1.2.3	Organisation address and site address	RSPO registered company: 108 Pasir Panjang Road, #06-00 Golden Agri Plaza, Singapore 118535 Liaison Office: Sinar Mas Land Plaza, Tower II, 30th Floor Jl. MH Thamrin No. 51, Jakarta 10350, Indonesia	
1.2.4	Telephone	(+62-21) 5033 8899	
1.2.5	Fax	(+62-21) 5033 8999	
1.2.6	E-mail	yahya.mustakim@sinarmas-agri.com	
1.2.7	Web page address	http://www.goldenagri.com.sg	
1.2.8	Management Representative who completed the application for certification	Yahya Mustakim (Head of SPO Certification & Low GHG Emissions Strategy)	
1.2.9	Registered as RSPO member	1-0096-11-000-00, 31 March 2004	
1.3	Type of Assessment		
1.3.1	Scope of Assessment and Number of Management Unit	One (1) Palm Oil Mill (Muara Kandis Mill) and two (2) estates supply base Muara Kandis Estate and Muara Tawas Estate.	
1.3.2	Type of certificate	Single	
1.4	Locations of Mill and Plantation		
1.4.1	Location of Mill		
	Name of Mill	Location	Coordinate
			LatitudeLongitude
	Muara Kandis	Lubuk Pandan Village, Sub district of Muara Lakitan, District of Musi Rawas, South Sumatera Province, Indonesia	S 2º 54' 00"E 103º 10' 38"
1.4.2	Location of Certification Scope of Supply Base		
	Name of Supply Base	Location	Coordinate
			LatitudeLongitude
	Muara Kandis Estate	Lubuk Pandan Village, Muara Lakitan Sub-District, Karya Sakti Village, Muara Kelingi Sub-District, Musi Rawas District,	S 2º 55' 09"E 103º 10' 15"

		Sumatera Selatan Province, Indonesia		
	Muara Tawas Estate	Karya Mukti Village and Lubuk Tua Village, Muara Kelingi Sub-District, Muara Magang Village, Megang Sakti Sub-District, Musi Rawas District, Sumatera Selatan Province, Indonesia	S 2 ^o 58' 02"	E 103 ^o 07' 07"
1.5	Description of Area Statement			
1.5.1	Tenure			
	• State		10,958.40 Ha	
	• Community		- Ha	
1.5.2	Area Statement			
	• Total area		10,958.40 Ha	
	• Mature area		6,259.77 Ha	
	• Immature area		- Ha	
	• Housing, Mill and roads		317.34 Ha	
	• Unplantable area (riparian, reservoir boundary)		107.99 Ha	
	• Nursery		- Ha	
	• Enclave of community / land bank (has not been compensated)		3,880.76 Ha	
	• Other area (slope, quarry)		392.54 Ha	
	• HCV		385.20* Ha	
Note: HCV area is the riparian area and included to planted area.				
1.6	Planting Year and Cycles			
1.6.1	Age profile of planting year			
	Planting Year	Hectarage (Ha)		
		Muara Kandis Estate	Muara Tawas Estate	Total
	1995	861.43	-	861.43
	1996	520.92	1,620.80	2,141.72
	1997	269.75	386.06	655.81
	1998	364.90	102.79	467.69
	1999	423.18	704.17	1,127.35
	2000	443.50	-	443.50
	2001	338.96	134.76	473.72
	2002	15.99	-	15.99
	2003	33.01	-	33.01
	2005	39.55	-	39.55
	TOTAL		3,311.19	2,948.58
1.6.2	New Planting area after January 2010		- Ha	
1.6.3	Planting Cycle		1 st Cycle	
1.7	Description of Mill and Supply Base			
1.7.1	Description of Mill			
	Name of Mill	Capacity	FFB Processed	CPO
				Palm Kernel

		(tones/ hour)	(tonnes/year)	Out put (tones)	Extraction (%)	Out put (tones)	Extraction (%)	
	Muara Kandis	60	626,005.71	130,597.90	20.86	34,914.73	5.58	
	*Production data of 24 months previous the audit (June 2019 to April 2021)							
1.7.2	Description of Certification Scope of Supply Base							
	Name of Estate	Total Area (Ha)	Planted / Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/ year)	Supplied to Mill		
						FFB (tonnes/year)	%	
	Muara Kandis Estate	6,635.56	3,311.19	123,407.03	18.63	123,407.03	100	
	Muara Tawas Estate	4,322.84	2,948.58	144,097.62	24.44	144,097.62	100	
	TOTAL	10,958.40	6,259.77	267,504.65	21.37	267,504.65	100	
	*Production data of 24 months previous the audit (June 2019 to April 2021)							
1.7.3	FFB description from other source							
	Name of sources/Organisation (RSPO certified / non-certified)		Type of Organization	number of smallholder	Production Area (Ha)	Supplied to Mill FFB (tonnes/year)		
	Pendawa Plasma (PNDA) - RSPO Non-Certified		Plasma of PT Djuandasawit Lestari	3,115.00	3,228.18	173,452.99		
	PT. Citraloka Bumi Begawan (CBBX) - RSPO Non-Certified		Independent company	-	2,568.32	19,595.06		
	PT. Evan Lestari (EVLX) - RSPO Non- Certified		Independent company	-	8,018.43	59,480.45		
	PT. Putera Tunggal Mulia Sawit (PTMX) - RSPO Non-Certified		Independent company	-	3,000.00	38,078.35		
	PT. Daya Agro Lestari (DALX) - RSPO Non-Certified		Independent company	-	-	4,290.55		
	PT. Ina Zefanya Ataya (IZAX) - RSPO Non-Certified		Independent company	-	-	13.77		
	Maulana Malik Sofyana (MMSX) - RSPO Non-Certified		Independent supplier	-	-	1,615.72		
	Susiyanto (SUSX) - RSPO Non- Certified		Independent supplier	-	-	3,146.72		
	Muara Kandis Estate, PT Djuandasawit Lestari - RSPO Non-Certified		PT Djuandasawit Lestari	-	418.49	51,153.77		
	Muara Tawas Estate, PT Djuandasawit Lestari - RSPO Non-Certified		PT Djuandasawit Lestari	-	57.70	6,774.67		
	PT Sawit Mas Sejahtera - RSPO Non- Certified		Golden Agri Resources (GAR	-	7,388.54	899.01		
	TOTAL						358,501.06	
	*Production data source 24 months previous the audit (June 2019 to April 2021)							
	1.7.4	Product categories			FFB, CPO, PK			
1.8	Tonnage of Product							
1.8.1	Past Annual Claim Certified Product		Last Year Projected Certified Volume (MT)		Actual Certified Volume (June 2019 to April 2021) (MT)			
	FFB Processed		257,912		259,571.66			
	CPO Production		61,416		56,702.25			
	Palm Kernel (PK) Production		16,072		15,487.68			

1.8.2	Product selling						
	Type of selling product			Actual selling product for last year (June 2019 to May 2020 (MT))			
	CSPO sold as RSPO certified product			0			
	CSPK sold as RSPO certified product			12,623			
	CSPO sold under other scheme			0			
	CSPK sold under other scheme			0			
	CSPO sold as conventional			56,071.20			
	CSPK sold as conventional			2,560.68			
1.8.3	Estimate of Certified FFB Claim						
	Name of Estates	Total Area (Ha)	Planted / Production Area (Ha)	FFB (tonnes/year)	Yield (tonnes/ha/year)		
	Muara Kandis Estate	6,635.56	3,311.19	70,800	21.38		
	Muara Tawas Estate	4,322.84	2,948.58	79,200	26.86		
	TOTAL	10,958.40	6,259.77	150,000	23.96		
	<i>*Projection of FFB production for 12 months of certificate</i>						
1.8.4	Estimate of Certified Palm Product Claim						
	Name of Mill	Capacity (tonnes/ hour)	FFB Processed (tonnes/year)	CPO		Palm Kernel	Supply Chain Module
				Out put (tonnes)	Extraction (%)	Out put (tonnes) Extraction (%)	
	Muara Kandis	60	150,000	33,000	22.00	8,700 5.80	Mass Balance
	<i>*Projection of CSPO and CSPK production for 12 months of certificate</i>						
1.9	Other Certifications						
	ISCC			EU-ISCC-Cert-ID218-20200139, Since 29 December 2020 to 28 December 2021			
	ISPO			MUTU-ISPO/054, Since 5 February 2016 to 4 February 2021			
1.10	Time Bound Plan						
1.10.1	Time Bound Plan for Other Management Units						
	Management Unit		Estate (Supply Base)	Time Bound Plan	Location	Status	
	Mill	Time Bound Plan					
	Pangkalan Panji Mill (PT Sawit Mas Sejahtera)	2013	Sawit Mas Estate	2013	Sumatera Selatan Province	Certified	
			Sawit Mas Estate (HGU on progress – 2,291 Ha)	2022		-	
	Bumi Sawit Mill (PT Bumi Sawit Permai)	2013	Bumi Sawit Estate	2013	Sumatera Selatan Province	Certified	
			Bumi Sawit Estate (HGU on progress – 773.39 Ha)	2022		-	
	Muara Kandis Mill (PT Djuanda Sawit Lestari)	2013	Muara Tawas Estate	2013	Sumatera Selatan Province	Certified	
			Muara Kandis Estate	2013		Certified	
			Muara Kandis Estate (HGU on progress – 418.49 Ha)	2022		-	

		Muara Tawas Estate (HGU on progress – 57.7 Ha)	2022		-
		Smallholder (KKPA Pandawa)	2022		-
Sungai Rungau Mill (PT Sumber Indah Perkasa)	2013	Sungai Rungau Estate	2013	Kalimantan Tengah Province	Certified
		Sungai Seruyan Estate	2013		Certified
		Terawan Estate	2013		Certified
		Tangar Estate	2013		Certified
		Bukit Tiga Estate	2013		Certified
Bukit Perak Mill (PT Bumi Permai Lestari)	2013	Bukit Perak Estate	2013	Bangka Belitung Province	Certified
		Bukit Permata Estate	2013		Certified
Tanjung Kembiri Mill (PT Forestalestari Dwikarya)	2013	Tanjung Kembiri Estate	2013	Bangka Belitung Province	Certified
		Tanjung Rusa Estate	2013		Certified
		Tanjung Rusa Estate (HGU on process 48.81 Ha)	2022		-
		Tanjung Sawit Estate (PT Palmindo Biliton Berjaya)	2023		-
		Tanjung Sawit Plasma (PT Palmindo Biliton Berjaya)	2023		-
		Tanjung Rusa KKPA	2022		-
Sungai Buaya Mill (PT Sumber Indah Perkasa)	2014	Sungai Buaya Estate	2014	Lampung Province	Certified
		Sungai Buaya Estate (HGU on process – 155.46 Ha)	2022		-
		Smallholder (KKPA Gedung Aji Lama)	2014		Certified
		Smallholder (KKPA Mesuji)	2014		Certified
Sungai Merah Mill (PT Sumber Indah Perkasa)	2014	Sungai Merah Estate	2014	Lampung Province	Certified
		Sungai Merah Estate (HGU on process – 241.54 Ha)	2022		-
		Smallholder (KKPA Gedung Aji Baru)	2014		Certified
Kasuari Mill (PT Sinar Kencana Inti Perkasa)	2022	Cendrawasih Estate	2022	Papua Province	ST-1
		Nuri Estate	2022		ST-1
		Rajawali Estate	2022		ST-1
		Mambruk Estate (PT Sumber Indah Perkasa)	2022		ST-1
Pekawai Mill (PT Agrolestari Mandiri)	2021	Kayung Estate	2021	Kalimantan Barat Province	ST-1
		Pekawai Estate	2021		ST-1
		Sungai Kelik Estate	2021		ST-1
		Nanga Tayap Estate	2021		ST-1
		Smallholder (Kayung Plasma)	2021		ST-1
Kenanga Mill (PT Kencana Graha)	2014	Kencana Estate	2015	Kalimantan Barat Province	Certified
		Cendana Estate	2015		Certified

Permai)					
		Kenanga Estate (PT Cahaya Nusa Gemilang)	2021		-
		Delima Estate (PT Kencana Graha Permai)	2021		-
		Smallholder (Kencana Plasma)	2022		-
		Smallholder (Kenanga Plasma)	2022		-
Perdana Mill (PT Binasawit Abadi Pratama)	2023	Perdana Estate	2023	Kalimantan Tengah Province	ST-1
		Langgana Estate	2023		ST-1
		Semandau Estate	2023		ST-1
		Muara Dua Estate	2023		ST-1
Kuayan Mill (PT Agrokarya Prima Lestari)	2023	Bukit Santuhai Estate	2023	Kalimantan Tengah Province	ST-1
		Tajur Beras Estate	2023		ST-1
		Seranau Estate	2023		ST-1
		Sungai Sambon Plasma	2023		-
		Sapiri Estate (PT Buana Adhitama)	2023		ST-1
		Sapiri Plasma	2023		-
		Bukit Dua Estate (PT Buana Adhitama)	2023		-
Belian Mill (PT Paramitra Internusa Pratama)	2021	Belian Estate	2021	Kalimantan Barat Province	ST-1
		Tengkawang Estate	2021		ST-1
		Muara Tawang Estate (PT Kartika Prima Cipta)	2021		ST-1
		Kapuas Hulu Estate (PT Persada Graha Mandiri)	2021		ST-1
		Sungai Beran Estate (PT Persada Graha Mandiri)	2021		ST-1
		Smallholder (Belian KKPA)	2021		-
		Smallholder (Muara Tawang KKPA)	2021		-
		Smallholders (Kapuas Hulu KKPA)	2021		-
Sungai Kupang Mill (PT Sinar Kencana Inti Perkasa)	2020	Sungai Kupang Estate	2020	Kalimantan Selatan Province	Certified
		Sungai Kupang KKPA	2022		-
Sungai Kikim Mill (PT Sawit Mas Sejahtera)	2022	Sungai Kikim Estate	2022	Sumatera Selatan Province	-
		Sungai Pangi Estate	2022		-
		Sungai Musi Estate	2022		-
		Sungai Saling Estate	2022		-
		Sungai Enim Estate (PT Bumi Sawit Permai)	2022		-
		Sungai Lematang Estate (PT Bumi Sawit Permai)	2022		-
		Sungai Bungur Estate (PT Prima Cipta Mandiri)	2022		-
		Sungai Lingsing Estate (PT Prima Cipta Mandiri)	2022		-
Tangar Mill	2023	Sulin Estate	2023	Kalimantan	-

	(PT Mitra Karya Agroindo)		Sulin Plasma	2023	Tengah Province	-
			Nahiyang Estate	2023		-
			Katayang Estate	2023		-
	Sungai Magalau Mill (PT Sinar Kencana Inti Perkasa)	2022	Sungai Magalau Estate	2022	Kalimantan Selatan Province	-
			Senakin Estate	2022		-
	Jalemo Mill (PT Agro Lestari Sentosa)	2023	Jalemo Estate	2023	Kalimantan Tengah Province	-
			Kajui Estate (PT Agro Lestari Sentosa)	2023		-
			Manuhing Estate (PT Agro Lestari Sentosa)	2023		-
			Manuhing KKPA	2023		-
	Sako Mill (PT Adi Tunggal Mahajaya)	2023	Mentaya Estate	2023	Kalimantan Tengah Province	ST-1
			Kuayan Estate	2023		ST-1
			Sako Plasma	2023		-
			Sungai Ayawan Estate	2023		-
			Sungai Nusa Estate	2023		-
	Padang Halaban Mill (PT SMART Tbk)	2011	Padang Halaban Estate	2011	Sumatera Utara Province	Certified
			Pernantian Estate	2011		Certified
			Adipati Estate	2011		Certified
			Kanopan Ulu Estate	2011		Certified
	Batu Ampar Mill (PT SMART Tbk)	2012	Batu Ampar Estate	2012	Kalimantan Selatan Province	Certified
			Batu Mulia Estate	2012		Certified
			Sungai Panci Estate	2012		Certified
			Sungai Panci KKPA	2012		Certified
	Tanah Laut Mill (PT SMART Tbk)	2012	Tanah Laut Estate	2012	Kalimantan Selatan Province	Certified
			Kintapura Estate	2012		Certified
			Kintapura Estate (HGU on process - 636.33 Ha)	2022		-
	Langga Payung Mill (PT Tapian Nadenggan)	2012	Langga Payung Estate	2012	Sumatera Utara Province	Certified
			Paya Baung Estate	2012		Certified
			Normark Estate	2012		Certified
	Hanau Mill (PT Tapian Nadenggan)	2012	Hanau Estate	2012	Kalimantan Tengah Province	Certified
			Tasik Mas Estate	2012		Certified
			Tanjung Paring Estate	2012		Certified
			Langadang Estate	2012		Certified
			Medang Sari Estate (PT Satya Kisma Usaha)	2022		-
	Semilar Mill (PT Tapian Nadenggan)	2013	Semilar Estate	2013	Kalimantan Tengah Province	Certified
			Sei Rindu Estate	2013		Certified
			Mandang Estate	2013		Certified
			Puri Estate	2013		Certified
	Jakluay Mill (PT Tapian Nadenggan)	2015	Pantun Mas Estate	2015	Kalimantan Timur Province	Certified
			Jakluay Estate	2015		Certified
			Jakluay KKPA (Full Manage)	2022		-
			Long Buluh Estate	2015		Certified
			Long Buluh Estate (HGU on progress - 329.66 Ha)	2023		-
			Bukit Subur Estate	2015		Certified
			Bukit Subur Estate (HCV identification on process)	2023		-

		- 569.62 Ha)			
		Bukit Subur KKPA (Full Manage)	2022		-
Leidong West Mill (PT MP Leidong West Indonesia)	2014	Leidong West Utara Estate	2014	Bangka Belitung Province	Certified
		Leidong West Selatan Estate	2014		Certified
		Bukit Intan Estate (PT Bumipermai Lestari)	2014		Certified
		Bukit Mas Estate (PT Bumipermai Lestari)	2014		Certified
Muara Wahau Mill (PT Kresna Duta Agroindo)	2014	Muara Wahau Estate	2014	Kalimantan Timur Province	Certified
		Gunung Kombeng	2014		Certified
Gunung Kombeng Mill (PT Kresna Duta Agroindo)	2022	Gunung Kombeng KKPA	2022	Kalimantan Timur Province	-
Rantau Panjang (PT Kresna Duta Agroindo)	2022	Rantau Panjang Estate	2022	Kalimantan Timur Province	-
		Rantau Panjang KKPA	2022		-
Jelatang Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
Pelakar Mill (PT Kresna Duta Agroindo)	2020	Pelakar Estate	2020	Jambi Province	Certified
		Batang Merangin Estate	2020		Certified
		Tiga Serumpun KKPA	2022		-
Langling Mill (PT Kresna Duta Agroindo)	2014	Bangko Estate	2014	Jambi Province	Certified
		Batang Gading Estate (PT Satya Kisma Usaha)	2022		-
		Batang Gading KKPA (PT Satya Kisma Usaha)	2022		-
Sungai Bengkal Mill (PT Satya Kisma Usaha)	2015	Sungai Bengkal Estate	2015	Jambi Province	Certified
		Sungai Bengkal Estate (RaCP process - 610.88 Ha)	2023		-
		Sungai Bengkal KKPA	2015		Certified
		Sungai Bengkal KKPA (RaCP process - 1,063.92 Ha)	2023		-
		Muara Kilis Estate	2015		Certified
		Muara Kilis Estate (RacP process - 1,460.54 Ha)	2023		-
		Kilis KKPA	2022		-
Bukit Kapur Mill (PT SMART Tbk)	2022	Bukit Kapur Estate	2022	Kalimantan Selatan Province	ST-1
		Sungai Cantung Estate	2022		ST-1
Samsam Mill (PT Ivomas Tunggal)	2009	Samsam Estate	2009	Riau Province	Certified
		Samsam Estate (HGU on progress - 29.09 Ha)	2022		-
		Kandista Estate	2009		Certified
		Kandista Estate (HGU on progress - 158.46 Ha)	2022		-
		Palapa Estate	2009		Certified

Libo Mill (PT Ivomas Tunggal)	2009	Libo Estate	2009	Riau Province	Certified
		Nenggala Estate	2009		Certified
		Nenggala Estate (HGU on progress 419.9 Ha)	2022		-
		Sei Rokan Estate	2009		Certified
		Sei Rokan Estate (HGU on progress – 102.7 Ha)	2022		-
		Sungai Tapung Plasma	2009		Certified
Ujung Tanjung Mill (PT Ivomas Tunggal)	2009	Ujung Tanjung Estate	2009	Riau Province	Certified
		Ujung Tanjung Estate (HGU on progress – 557.3 Ha)	2022		-
Naga Sakti Mill (PT Buana Wiralestari Mas)	2010	Naga Mas Estate	2010	Riau Province	Certified
		Naga Mas Estate (HGU on process – 253.39 Ha)	2022		-
		Naga Sakti Estate	2010		Certified
		Naga Sakti Estate (HGU on process – 59.79 Ha)	2022		-
		Rama Bakti Estate	2010		Certified
Kijang Mill (PT Buana Wiralestari Mas)	2010	Kijang Estate	2010	Riau Province	Certified
		Kijang Estate (HGU on process – 56.07 Ha)	2022		-
		Kijang Kencana Plasma	2010		Certified
Ramarama Mill (PT Ramajaya Pramukti)	2010	Ramarama Estate	2010	Riau Province	Certified
		Ramarama Estate (HGU on process – 318.76 Ha)	2022		-
		Amartajaya Plasma	2010		Certified
		Smallholder (Ramarama KKPA)	2023		-
Indrasakti Mill (PT Meganusa Inti Sawit)	2011	Indrasakti Estate	2011	Riau Province	Certified
		Indrasakti Estate	2011		Certified
		Indragiri Plasma	2011		Certified
		Indrasakti Plasma	2011		Certified
Bumipalma Mill (PT Bumipalma Lestari Persada)	2012	Bumi Lestari Estate	2012	Riau Province	Certified
		Bumi Palma Estate	2012		Certified
		Bumi Sentosa Estate	2012		Certified
		Bumi Palma Estate (HGU on process – 39.21 Ha)	2022		-
Sawita Mill (PT Sawitakarya Manunggul)	2021	Sawita Estate	2021	Kalimantan Selatan Province	ST-1
		Pamukan Estate	2021		ST-1
		Sawita KKPA	2021		ST-1
Kenari Mill (PT Bangun Nusa Mandiri)	2023	Gaharu Estate (PT Bangun Nusa Mandiri)	2023	Kalimantan Barat Province	-
		Kenari Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		KerANJI Estate (PT Bangun Nusa Mandiri)	2023		ST-1
		Smallholder (Gaharu Plasma)	2023		-
		Smallholder (Kenari Plasma)	2023	Kalimantan Barat Province	-

Sungai Air Jernih Mill (PT Bahana Karya Semesta)	2022	Sungai Air Jernih Estate	2022	Jambi Province	-
		Sungai Mentawak Estate	2022		-
		Sungai Mentawak KKPA	2022		-
		Sungai Merak Estate	2022		-
		Sungai Badak Estate	2022		-

TBP is approve on January 2021.

There is revision of timebound plan on 21 January 2021 made by Head of Sub Div SPO Certification and Low GHG Strategy. There is justification for mills and estates that postpone, with explanation:

- Pandawa KKPA are postponed to 2022 due to the SHM process.
- Tanjung Rusa KKPA are postponed to 2022 due to the SHM process.
- Kenangan Estate dan Delima Estate are postponed to 2021 due to pandemic covid-19 so that on-site audit in 2020 cannot be implemented.
- Batang Gading Estate are postponed 2022 due to still in process for RaCP (LUCA review).
- Rama-Rama KKPA are postponed to 2023 due to still in process for land rights (SHM).
- Kasuari Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision and permit for hazardous waste warehouse
- Pekawai Mill and supply bases are postponed to 2021 due to pandemic covid-19 so that on-site audit in 2020 cannot be implemented.
- Belian Mill and supply bases are postponed to 2021 due to pandemic covid-19 so that on-site audit in 2020 cannot be implemented.
- Sungai Kikim Mill and supply bases are postponed to 2022 due to still in process of EIA (AMDAL) revision.
- Sungai Magalau Mill and supply bases and supply bases are postponed to 2022 due to still in process for RaCP (LUCA review).
- Jalemo Mill and supply bases are postponed to 2023 due to still in process for HGU and RaCP (LUCA review).
- Gunung Kombeng Mill and supply bases are postponed to 2022 due to still in process for land rights (SHM).
- Rantau Panjang Mill and supply bases are postponed to 2022 due to still in process for RaCP (LUCA review).

In this timebound plan revision, it is known that Bukit Lestari Estate (PT Bumi Bangka Lestari) and Bukit Permai Estate (PT Bumi Permai Surya Lestari) no longer exist. The company explained this because that management unit was not part of GAR because it had not been acquired. The company showed evidence that has been reporting to the RSPO on 7 December 2020 the entire management unit that is under GAR as many as 47 mills and 166 Estate (own and smallholders) and there is no Bukit Lestari Estate (PT Bumi Bangka Lestari) and Bukit Permai Estate (PT Bumi Permai Surya Lestari). There is also information that there has been a merger of estates such as Balasang Estate which have merged into Jalemo Estate at PT Agro Lestari Sentosa and Sungai Sambon Estate has merged into Tajur Beras Estate at PT Agrokarya Prima Lestari. Therefore, in this revised timebound plan there is no longer Balasang Estate and Sungai Sambon Estate.

There are some companies that are not fully certified, due to some area still on process to get land title (HGU) and RaCP process, consist of:

1. PT Ivomas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate);
2. PT Rama Jaya Pramukti (Ramarama Estate);
3. PT Buana Wira Lestari (Nagasakti Estate; Nagamas Estate and Kijang Estate);
4. PT Forestalestari Dwikarya (Tanjung Rusa Estate);
5. PT Djuanda Sawit Lestari (Muara Kandis Estate & Muara Tawas Estate).
6. PT Sumber Indah Perkasa (Sungai Merah Estate and Sungai Buaya Estate).
7. PT Sawit Mas Sejahtera (Sawit Mas Estate)
8. PT Bumi Sawit Permai (Bumi Sawit Estate)
9. PT SMART Tbk (Kinta Pura Estate)
10. PT Tapan Nadenggan (Log Buluh Estate and Bukit Subur Estate)
11. PT Satya Kisma Usaha (Sungai Bengkal Estate, Kilis Estate and Sungai Bengkal KKPA)
12. PT Bumipalma Lestari Persada (Bumi Palma Estate)

1.10.2	Progress of Associated Smallholders and Outgrowers for Certifiable Standard
	Pendawa Plasma is full managed by the company and planned to be certified in 2022.

2.0	ASSESSMENT PROCESS
2.1	Assessment Team
Remote Audit RC	<ol style="list-style-type: none"> Trismadi Nurbayuto (Lead Auditor). Indonesian Citizen. Diploma of Forest Management from Forestry Faculty; Associate Degree of Economic from Economic and Management. He has experienced as field assistant on oil palm plantation year of 2008. Therefore, he has experienced as HCV and SEIA Assessor on 2010-2013. He has been followed HCV identification and management training; ISO training (9001;14001; 22000); ISPO Lead Auditor's training; Safety Expert; RSPO Lead Auditor's; OHS Auditors by Government Regulation No 50 year of 2012; RSPO Next, and SA 8000. He has been conducted audit on ISPO and RSPO scheme since year of 2013 as an Auditor on several aspect as environment, OHS, Legality, Best Management Practices, Social, Worker Welfare, Conflict Resolutions, Long term Business Plan and Supply Chain on Palm Oil Mill. In this audit activity performs the assessment of worker welfare environmental, conservation and waste management. Brigitta Prita (Auditor). Citizen of Indonesia. Bachelor of Forestry, Department of Forest Resources Conservation and Ecotourism. She had attended Training ISPO by Commission ISPO on June 2013, Training ISO 9001:2008 Quality Management System on January 2014, In House Training 17021 and 17065 management system and Product Quality, Training High Conservation Value by IPB on September 2015, In House Training HCV on August 2016, In House Training Roundtable Sustainable Palm Oil on January 2014; In House Training ISO 14000:2004 Environmental Management System, Training Lead Auditor RSPO by Daemeter and Proforest on July 2017; Training SA 8000 by Internal Company; Training Lead Auditor SCCS by BM Trada on June 2018; and Training social & worker welfare from RSPO on January 2019. She has been audited experience ISPO & RSPO since April 2013 in the environmental, conservation, waste management and worker welfare aspects. In this audit activity performs the assessment of legalities and Supply Chain. Satria Adi Putra (Auditor). Indonesian citizen, Diploma III majoring in Palm Oil Plantation. Have experience of work more than six years since 2009 as the operational staff of private oil palm plantations in Indonesia. Training have been followed including Occupational Health and Safety Expert, Orang Utan and Wildlife Management, ISPO Auditor Training, ISCC Auditor, IHT Potential Mapping and Conflict Resolution in Production Forests, OHSAS 18001, SA 8000, RSPO Lead Training, Lead Auditor Training for ISO 9001, ISO 14001, ISO 17021, ISO 17065, ISO 19011, ISO 22000. During this assessment he was verified best management practices, OHS and worker welfare aspect. Nurdin Chaeriana (Observer). Indonesian Citizen. Diploma of Forest Management, Faculty of Forestry, has 5 years working experience in Industrial Plantation Forest Companies as Environment, Health and Safety staff and worked for 5 years in plantations as Assistant Manager of Sustainability. Training attended was ISPO Auditors, General OHS Expert, Hazardous and toxic waste material Management Technical Guidance, Fundamentals of Forest and Land Fire Control, Training of Trainer Fire Fighting Course, Basic Fire Fighting Course, Fire Management, Fire Fighting Technique Prevention & Control, ISO 14001:2004 Internal Auditor. During this audit, he conducted as Observer.
On-site Audit RC	<ol style="list-style-type: none"> Arif Faisal Simatupang (Lead Auditor). Bachelor of Agriculture, from Department of Agriculture Agronomy, Faculty of Agriculture, University of Gadjah Mada. He has successfully completed an RSPO endorsed P&C Lead Auditor Training, RSPO SCCS endorsed Lead Auditor Training, Indonesian Sustainable Palm Oil (ISPO) Lead Auditor Training, Management System Certification ISO 9001-2008 Lead Auditor Training, Environmental Management System ISO 14001 Lead Auditor Training, ISO 17021 and ISO 17065 Awareness Training, Management of High Conservation Value (HCV) Training, Social Accountability SA 8000 Training. He has four years of working experience as a Field Assistant on oil palm plantation company in Indonesia. Since 2014, he works as an auditor of RSPO and ISPO in the aspects of legal, social, best management practices of mill and estate, OHS, employment, and environmental. In this audit, he was assessing the aspects of best management practices of agronomy and processing. During this assessment, he verified the aspects of plantation legality and supply chain. Dwi Haryati (Auditor). Bachelor of Agriculture Department of Agriculture – Program study: Agronomy. She has experienced on Palm Oil Plantation as Sustainability staff. Training have been followed include: Training Auditor ISPO, Quality Management ISO 9001-2008, ISO 14001 Environmental Management, ISO 17021 & 17065,

	<p>HCV, General Health Safety Expert, Health Safety Management System, GHG Workshop by the ISPO Commission, IHT Palm Oil Mill Processing, Awareness RSPO, IHT Best Practice in Peat Management, Mapping Potential and Conflict Resolution in Production Forest, and Social Accountability SA 8000 Training. RSPO audit experience since March 2015 and ISPO since May 2014. During this assessment, she verified the aspects of Occupational Health, worker welfare and social aspect.</p> <p>3. Rindu Galih Rezza Rachmansyah (Auditor). Indonesian citizen, Bachelor of Agriculture with major in Plant Pest and Disease. Has one year experience as Field Expert in Pesticide Company and 3 years' experience in Industrial Forest Management, Forest Rehabilitation and Reclamation on Indonesia Stated Owned Company as Assistant. Training which had attended including Lead Auditor ISO 9001, ISO 14001, ISO 17021, ISO 19011, SA 8000, Lead Auditor ISPO, Lead Auditor RSPO, RaCP and NPP Awareness and OHSAS 18001:2007. Has involved in several audit activities related to sustainable palm oil since 2017 in the aspects of Best Management Practices (BMP), social, worker welfare and OHS. During assessment, he assigned to verification towards Best Management Practices (BMP) and Transparency.</p> <p>4. Arief Tajalli (Auditor Trainee). Indonesian citizen, Bachelor of Forest Resources Conservation and Ecotourism, Faculty of Forestry, Bogor Agricultural University. Has been involved as a researcher at a wildlife laboratory, Faculty of Forestry, IPB. The trainings that have been attended include training for ISO 9001; 2008, ISO 14001; 2015, ISO 17021; 2015, ISO 17065, ISO 19011, ISPO Auditor training, and participating in several IHT in the field of environment, BMP, and so on. Has participated in several audit simulation activities related to the sustainable palm oil certification system since 2020 with social, environmental, GHG, and waste management aspect. In this activity, he became an Auditor trainee under supervised by Lead Auditor.</p> <p>Curriculum vitae (CV) of the members and the assessment team is available at the PT Mutuagung Lestari office.</p>
2.2	Assessment Methodology, Assessment Process and Locations of Assessment
2.2.1	Figure of person days to implement assessment
Remote Audit RC	<p>Number of auditors: 3 auditors</p> <p>Number of days for RC at Remote Audit: 3 days</p> <p>Number of working days for RC at Remote Audit: 9 Working days.</p>
On-site Audit RC	<p>Number of auditors: 3 auditors and trainee auditor</p> <p>Number of days for RC at site: 4 days</p> <p>Number of working days for RC at site: 12 Working days</p>
2.2.2	Assessment Process
Remote Audit RC	<p>The assessment was conducted by measuring the sufficiency of implementation with the consistency done by the PT Djuandasawit Lestari to the requirements of Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, Endorsed by the RSPO Board of Governors on 20 April 2020.</p> <p>The assessment was conducted in two methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; and (2) <i>interview</i>, aiming to obtain more detailed information and cross check the information.</p> <p>Some opportunities for improvement of the results RC delivered by the MUTU auditor to the management unit and the results are the subject will be verified at the next assessment phase (ASA-1.1).</p> <p>Improvement of findings from RC findings were observed by auditors at this RC assessment. All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU) and part of RC.</p> <p>The assessment program please find Appendix 2.</p>
On-site Audit RC	<p>The assessment was conducted by measuring the implementation of certification system and standard conducted by PT Djuandasawit Lestari based on:</p> <ul style="list-style-type: none"> RSPO Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesian National Interpretation, Endorsed by the RSPO Board of Governors on 20th April 2020 RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020

Additional Documents:

- Contingency RSPO Audit Procedure (This procedure is applicable when force majeure (such as pandemics, natural disasters, civil unrest, etc) preventing the audit team from conducting field verifications) 25 August 2020.

The scope of certification of PT Djuandasawit Lestari consist of one mill (Muara Kandis Mill), two (2) estate (Muara Kandis Estate and Muara Tawas Estate). Currently the process of certification in PT DSL already in 2nd cycles, with the first license of certificate starting on May 18, 2015 and valid until May 17, 2020.

Remote audit Recertification has been carried out on 22 – 24 June 2020.

The audit program is included as Appendix II. The approach to the audit was to treat the mill and its supply base as an RSPO Certification Unit. Mill was audited together with the sample estates. A range of environmental and social factors were covered. This includes consideration of topography, palm age, proximity to areas with HCVs, declared conservation areas and local communities.

The assessment was conducted in three methods: (1) document review, aiming to observe the sufficiency of types or substances from required documents; (2) interview, aiming to obtain more detailed information and cross check the information; and (3) field observation, aiming to observe directly the sufficiency of implementation on site.

During the COVID-19 pandemic, there were several modifications to the audit activity due to health protocols. Audit process carried out with high safety protocol procedure that developed by Certification Body and the unit of certification. before an onsite audit carried out, there are several meetings to discuss health protocol procedures. There are several activities that are not possible to do face to face, such as public consultations with government agencies, communities, or previous landowners so that these activities are carried out by telephone. Furthermore, during field observation auditor only verification the activity and interview process carried separately by telephone. Document verification conducted separately through the electronic files.

Public Stakeholder Notification was made on MUTU Website and RSPO Website. There is no written negative feedback receive. Stakeholder consultation involved internal and external stakeholders. discussion was held with stakeholders to seek their views on the performance of the company with respect to the RSPO requirements and aspects where they considered that improvements could be made. At the start of each discussion, the interviewer explained the purpose of the audit followed by an evaluation of the relationship between the stakeholder and the company before discussions proceeded. The interviewer recorded comments made by stakeholders and these have been incorporated into the assessment findings. The comments made by external stakeholders were also taken into account in the assessment.

Structured worker interviews with male and female workers and staff were held in private at the workplace in the mill and the estates through teleconference. Fieldworkers were interviewed informally in small groups in the field. Company officials were not present at any of the internal or external stakeholder interviews. A list of Stakeholders contacted is included as Appendix III.

Commonly, the audit activities went smoothly with good cooperation from the unit management. The presentation of documents is presented quite well by involving related personnel.

All information obtained was recorded in Check List of PT Mutuagung Lestari (MUTU).

The assessment program please find Appendix 2.

2.2.3	Locations of Assessment
Remote Audit RC	No field visits.
On-site Audit RC	The sampling location consider the issue arose from the review documents and stakeholder's consultation that are fundamental and crucial. On this assessment sample locations that visited and respondent that interviewed by team

auditor are:

Muara Kandis Mill

- **Security Post.** Observation and interview with 2 personnel on their understanding towards to the acceptance of FFB and employment aspect of securities.
- **Weighbridge Station.** Observation and interview with 2 personnel on their understanding towards of supply chain implementation, and weighbridge calibration.
- **Grading Station.** Observation and interview with 3 personnel on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Loading Ramp Station.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Sterilizer Station.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Thresher Station.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Press Station.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Clarification Station.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Kernel Station.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Boiler Station.** Observation and interview with 2 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Engine Room.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Hydrant simulation.** Observation and interview with 2 emergency officers related emergency preparedness in mill.
- **CPO storage and dispatch.** Observation related CPO storage and dispatch.
- **Kernel Silo.** Observation related PK storage and dispatch.
- **Chemical warehouse.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Spare part Warehouse.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **Hazardous Waste Warehouse.** Observation and interview with 1 Operators on their understanding towards technical, hazardous waste management, OHS and environmental aspect.
- **Workshop.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.
- **WWTP and WTP.** Observation and interview with 1 Operators on their understanding towards technical, water and waste management, OHS, and environmental aspect.
- **Water treatment plant.** Observation and interview with 1 Operators on their understanding towards technical, OSH, License, Labor and environment aspects, as well as facilities provided by the company.

Muara Kandis Estate

- **FFB Harvesting, Block L34 Division 2.** Observation and interviews with foreman and harvester related FFB quality, harvesting round, OHS, and employment.
- **Barn Owl Box, Block L34 Division 2.** Observation of IPM, related to suppress rat infestation by installing and monitoring barn owl boxes.
- **Spraying Circle & Path, Block M34 and 35 Division 1.** Interviews of spraying mechanism, work tools, chemicals used, doses used, medical examinations, extra fooding, PPE, labor aspect and environment.
- **Housing 01 and 02 Division 1.** Observation for domestic waste management, OHS, worker facilities
- **Mixing and agrochemical / fertilizer container washing store Division 1.** Observation related OHS, and agrochemical waste management.
- **Rinse house for spraying team Division 1.** Observation for OHS and spraying team facilities

- **Daycare Division 1.** Observation for OHS and worker facilities
- **Temporary Chemical store Division 1.** Observation related OHS and material handling
- **Land application,** Block 33 divisi 2, observation on the practice of POME land application and its monitoring
- **HCV Buffer zone,** Block J23/24/25 Division 3. Observation for HCV management
- **HCV Buffer zone,** Block H36/37 Division 3. Observation for HCV management
- **Rinse house for spraying team Division 1.** Observation for OHS and spraying team facilities
- **Fertilizer storage.** Observation and interview related to OSH, worker welfare and waste management
- **Workshop.** Observation and interview related to OSH, worker welfare and waste management
- **Fire-fighter equipment.** Observation and interview related to emergency response mechanism
- **Fuel tank.** Observation and interview related to OSH, worker welfare and waste management
- **Agrochemical central storage.** Observation and interview related to OSH, worker welfare and waste management
- **Generator House** Observation and interview related to OSH, worker welfare and waste management
- **Landfill Block J25 Division 3.** Observation waste management
- **Beneficial plant (*turnera subulata*).** observation of the management and utilization of beneficial plants.
- **Boundary markers DSL 122 Division 2.** Observation for Boundary Markers management.
- **Boundary markers DSL 118 Division 2.** Observation for Boundary Markers management.
- **EFB application,** Block H35 Division 1. Observation for EFB management and verifying issues.

Muara Tawas Estate

- **Boundary markers BPN 144, 145, and 146, Block Q/R 57 Division 2.** Observation for Boundary Markers management.
- **FFB Harvesting, Block P58 Division 2.** Observation and interviews with 1 foreman, 2 harvester and 2 pickers related FFB quality, harvesting round, OHS, and employment.
- **FFB Transport, Block P58 Division 2.** Observation and interviews with 1 clerk, 1 driver and 2 loaders related FFB transport, traveling time to mill, OHS, and employment.
- **Barn Owl Box, Block M57 Division 2.** Observation of IPM, related to suppress rat infestation by installing and monitoring barn owl boxes.
- **Beneficial Plant Maintenance, Block M/N 58 and 59 Division 2.** Observation related beneficial plant to support development of natural enemy for suppressing palm leaf eating caterpillar and plant maintenance.
- **Spraying Circle & Path.** Interviews with 1 foreman and 3 applicators related spraying mechanism, work tools, chemicals used, doses used, medical examinations, extra fooding, PPE, labor aspect and environment.
- **Manual Weeding, Block R/S 53 Division 3.** Observation and interviews with 1 foreman and 3 workers related procedure, work tools, PPE, labor aspect and environment.
- **Landfill Block R48 Division 3 and M50 Division 2.** Observation related waste management
- **Hazardous Waste Storage.** Observation and interview with 1 warehouse officer related to the fulfillment of the attribute's health and safety, recording, and the implementation of compliance requirements hazardous waste temporary storage, wages and complaint mechanism.
- **Spare Part and Oil Storage.** Observation minimum stock of PPE's and housekeeping implementation.
- **Chemical Storage.** Observation and interview with 1 warehouse officer related to management of chemical material and waste, MSDS, emergency response facilities and the types of chemicals used.
- **Fertilizer Storage.** Observation and interview with 1 warehouse officer related to management of fertilizer material and waste, MSDS, emergency response facilities and the types of fertilizer used.
- **Solar Tank.** Observation of OHS, environment aspect, emergency response and fire facilities.
- **PPE Storage and Rinse House for Sprayer.** Observation related to management of agrochemical material and waste, MSDS, emergency response facilities and the types of pesticides used.
- **Generator House.** Observation for waste management, and interviews related to workers facility, electricity, domestic waste, sources of fresh water, socialization of company policy and complaint mechanism.
- **Fire-fighter Equipment and Storage.** Observation and interview related to emergency response mechanism
- **Housing Complex.** Observation and interview with residents about housing facilities, domestic waste management, and complaint mechanism.
- **Child Daycare.** Observation and interview with residents about housing facilities, domestic waste management,

	and complaint mechanism.
2.3	Stakeholder Consultation and Stakeholders Contacted
2.3.1	Summary of stakeholder consultation process.
Remote Audit RC	It will be completed during onsite audit.
On-site Audit RC	<p>Summary of stakeholder consultation process</p> <p>Consultation of stakeholders for PT Djuandasawit Lestari was held by:</p> <ul style="list-style-type: none"> • Public Notification on website on RSPO website with notification on 26 April 2021. • Public Notification on website on MUTU website with notification date 26 April 2021. • Public consultation with NGOs (by email) such as WALHI, WWF, and Sawit Watch on 17 May 2021. • Public consultation meeting with government institution 27 May 2021. • Public consultation meeting with communities on 27 May 2021. • Public consultation meeting with internal stakeholders and contractor 25 & 27 May 2021. <p>Numbers of input from stakeholders were clarified by PT Djuandasawit Lestari.</p>
2.3.2	Stakeholder contacted
Remote Audit RC	It will be completed during onsite audit.
On-site Audit RC	<i>The stakeholders contacted can be found in appendix 1</i>
2.4	Determining Next Assessment
	The next assessment will be determined in the period of 8 – 12 months after the date of certificate.

3.0 ASSESSMENT FINDINGS

3.1 Summary of Assessment Report of the RSPO Certification

Mutuagung Lestari has conducted an assessment of Muara Kandis Mill – PT Djuandasawit Lestari subsidiary of Golden Agri Resources Ltd operation consisting of one (1) palm oil and two (2) estates.

During the assessment, there are no nonconformity identified on this assessment.

MUTUAGUNG LESTARI found that Muara Kandis Mill – PT Djuandasawit Lestari subsidiary of Golden Agri Resources Ltd complied with the requirements of **Principles and Criteria for Sustainable Palm Oil Production 2018, The Indonesia National Interpretation, endorsed by the RSPO Board of Governors on 20 April 2020 and RSPO Certification Systems for Principles & Criteria and RSPO Independent Smallholder Standard, Endorsed by the RSPO Board of Governors on 12 November 2020.**

Therefore, MUTUAGUNG LESTARI Recommends RSPO Certification of compliance is Issued.

Ref Std.	VERIFICATION RESULT of MUTU-CERTIFICATION																										
PRINCIPLE #1 BEHAVE ETHICALLY AND TRANSPARENTLY																											
1.1																											
The unit of certification provides adequate information to relevant stakeholders on environmental, social and legal issues relevant to RSPO Criteria, in appropriate languages and forms to allow for effective participation in decision making.																											
1.1.1; 1.1.2; 1.1.3; 1.1.4; 1.1.5																											
The Certification units have list or information which is available for public and/or relevant stakeholders presented in appropriate languages (Bahasa) and forms. The documents and information referred to include Number of employees and list of basic employee salaries, NPWP data, PBB, Payment of regional taxes / levies, Environmental documents, Deed of establishment and changes, area and production data, fertilization data, Evidence of ownership of land, HCV identification report, SIA identification report, Community empowerment program report, P2K3 report, ongoing improvement program document, RSPO audit report document, Human rights policy document, Employee complaints recap, Land compensation SOP / social conflict SOP.																											
Aside from that, certificate unit is known to have a Communication and Consultation SOP "that applies to the 2014 Sustainability Division No. SOP/SMART/GENERAL/SADV/II/004 on July 1, 2014 approved by the Head Up Stream and Sustainability division Head. The procedure is provided for reference that explains the process of information sharing/dissemination. The document stipulates procedures for the flow of giving and response of information from both internal and external stakeholders. Each incoming letter must be planned for response by the unit head no later than 3 weeks after the letter is received.																											
Several compulsory information or report that shall periodically delivered to the respective Agency of Musi Rawas Regency and/or Sumatera Selatan Province is summarized as follows:																											
<table><tr><th>Agency</th><th>Report</th><th>Date of Delivery</th></tr><tr><td>BPN</td><td>Land Title Utilization 2020</td><td>14 April 2021</td></tr><tr><td rowspan="3">Environment Agency</td><td>Land Application Qtr 1 2021</td><td>09 April 2021</td></tr><tr><td>RKL/RPL Sem 2 2020</td><td>15 February 2021</td></tr><tr><td>Hazardous Waste Qtr 1 2021</td><td>09 April 2021</td></tr><tr><td rowspan="2">Plantation Agency</td><td>LKUP/LPUP 2020</td><td>14 April 2021</td></tr><tr><td>Fire Monitoring 2020</td><td>18 February 2021</td></tr><tr><td rowspan="2">Manpower</td><td>WLTK</td><td>23 May 2021</td></tr><tr><td>P2K3 Qtr. 1 2021</td><td>08 April 2021</td></tr><tr><td>BKPM</td><td>LKPM Qtr. 3 2020</td><td>14 April 2021</td></tr></table>		Agency	Report	Date of Delivery	BPN	Land Title Utilization 2020	14 April 2021	Environment Agency	Land Application Qtr 1 2021	09 April 2021	RKL/RPL Sem 2 2020	15 February 2021	Hazardous Waste Qtr 1 2021	09 April 2021	Plantation Agency	LKUP/LPUP 2020	14 April 2021	Fire Monitoring 2020	18 February 2021	Manpower	WLTK	23 May 2021	P2K3 Qtr. 1 2021	08 April 2021	BKPM	LKPM Qtr. 3 2020	14 April 2021
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Based on information from Environment Agency and Manpower Agency of Musi Rawas Regency, as well as document review on Letter In-Out Logbook and Report Delivery Evidence Record, it was known that unit of certification has considered cooperative satisfactory in providing information and data for the relevant stakeholders. Furthermore, representative from Village of Petrans Jaya and Muara Megang, it was known that information was transparently delivered immediately in Bahasa. Stakeholders already known the communication PIC (Manager each unit), and no obstacles in dealing with the certification unit. The stakeholders never requested information about operational activities. Meanwhile, if the village community or other stakeholders (agency and etc) submits requests for assistance, the certification unit always responds quickly (before 3 weeks after letter received). Based on document verification, that's known no information request from stakeholders. There are showed sample of request from villagers (relief fund) and the certification unit has been follow up these requests.

List of stakeholders are maintained by the unit of certifications that divided into several classifications as follows government village heads, NGO, scheme smallholders' cooperatives, employee cooperatives, worker union, community leaders, gender committees, and contractors. List of stakeholders has been completely with address, contact number and name of the serving personnel. During the audit, the auditor team has been contacted nominated stakeholders to verify several issues regarding palm oil plantations and the information listed in the list is appropriate, such as contact numbers, names, and positions.

The PIC for consultation and communication with the community is manager of each unit. The PIC is assigned to accommodate the implementation of social impact analysis, responsible for top management for communication and consultation with stakeholders Officers.

Based on the descriptions and explanations above, it can be concluded that if the certification unit has provided adequate information to relevant stakeholders regarding the environment, social and legal matters relevant to the RSPO criteria, in the appropriate language and form, so that participation can be carried out effectively in decision making.

Status: Comply

1.2

The unit of certification commits to ethical conduct in all business operations and business transactions.

1.2.1

The company has had a policy of ethical business principles that have been endorsed by the Regional Controller on August 1, 2014. The policy states that the company is committed in the management of all activities of the business practices, no tolerance for any act or form of corruption in the business practices and all forms of business practices conducted by transparent and open manner. While the company also have GAR Social and Environment Policy/GSEP signed by Head of Upstream on November 2015. This policy was explained about code of integrity and ethical business. The company has shown documentation of the socialization of business ethics policies to employees and stakeholders such as contractors, for example the socialization on March 22, 2021 at Muara Kandis Mill.

Based on interview with workers, it was known if the workers who are found to commit corrupt practices will be given strict punishment by the company and punished according to the applicable regulations. Based on interviews with the local contractors during audit, it was known that the business ethics policy has disseminated and understood by the contractors.

1.2.2

The unit of certification has been developed the mechanism and system to monitor compliance and the implementation of policies and ethical business practices through internal audit of RSPO, field monitoring and evaluation of the contractor's performance. The last internal audit for RSPO and SCCS was conducted on November 2 to 9, 2020. In addition to going through a compliance audit / internal audit, the company conducts monitoring and evaluation of third parties (contractors) through contractor evaluation activities which are conducted at least once a year. The types of evaluations carried out include contract compliance, contractor quality and performance, accuracy of work completion, compliance with labor regulations, OHS, housekeeping and the environment.

The Certification Unit has a procedure associated with operational internal audit in the SOP No. SOP/SMART/UMUM/SADV/II/009. The SOP approved by Sustainability Division Head and Head of Upstream, entered into force on 01 July 2014. Ensuring consistency of procedures implementation, the companies routinely conduct internal audit activities both agronomic and processing. It is held by the Department of Operational Internal Audit (OIA) every semester. The records of internal audit of 2020 have been documented. Noncompliance records of internal audit has been corrected and verified by management. There is no revision of SOP at the recertification assessment. In each SOP, there is page of document control that record the revision if any.

Status: Comply
PRINCIPLE #2 OPERATE LEGALLY AND RESPECT RIGHTS
2.1
There is compliance with all applicable local, national and ratified international laws and regulations.
2.1.1
Legality aspect

Regarding the legality compliance, the company has shown the legal compliance toward Indonesia law such as land title (HGU) and plantation business permit (IUP) that described in more detail in indicator 4.4.1.

Environmental aspect

- AMDAL documents consisting of ANDAL and RKL-RPL for PT Djuandasawit Lestari's palm oil plantations and mills with a study area of 14,000 Ha and a mill capacity of 60-ton FFB / hour, with decree number 29 / ANDAL / RKL-RPL / BA / VIII / 1998 which was approved on August 4, 2013.
- DELH document in the name of PT Djuandasawit Lestari with a location area of 14,662.77 Ha and a capacity of 60 tons of FFB / hour with Number 503/09 / III / DPM-PTSP / 2018 which was stipulated on December 28, 2018.
- Environmental Permit Documents for Oil Palm Plantation and Processing Plant activities in the name of PT Djuandasawit Lestari with a location area of 14,662.77 Ha with a capacity of 60 TBS / Hour Number 10 / KPTS / III / DPM-PTSP / 2018 which was set on December 31, 2018.
- Permit document for utilization of liquid waste for Land Application (LA) Number 456 / KPTS / DLH / 2017 dated July 6, 2017 and valid for 5 years after the decision was made.
- Permit document for surface water use Number 0744 / DPMPTSP / V / XI / 2019 dated 19 November 2019. The permit explains that the company can utilize surface water as much as 1,326 m³ / day or 39,780 m³ / month.
- The company has permits for temporary storage of hazardous waste for 3 locations with 2 permits, namely the warehouse for hazardous waste at **Muara Kandis Mill** and **Muara Kandis Estate** with number 503/06 / LB3 / DPM-PTSP / VII / 2019 dated 16 July 2019 which is valid for 5 years and **Muara Tawas Estate** with number 503/10 / LB3 / DPM-PTSP / XI / 2019 dated 4 November 2019 which is valid for 5 years.

Compliance with environmental monitoring requirements including:

- RKL / RPL report for semester II of 2020 to the Musi Rawas District Environmental Agency on March 3, 2021
- Report of Hazardous and Toxic Waste in the first quarter of 2020 to the Musi Rawas Regency Environmental Office, April 20, 2020.

Compliance with Best Management Practice Regulation

- The management unit already owns and uses pesticides registered with the Pesticide Commission.
- IPM activities according to the best IPM guidelines.
- Reporting on the Plantation Business Development Report of PT Djuandasawit Lestari Semester II of 2020 to the Plantation Agency of Musi Rawas Regency on February 25, 2020.

Compliance with Manpower Regulation

Certification unit in general has complied with manpower regulation, including:

- Reporting of Employment Report for PT Djuandasawit Lestari in 2020 via online on May 26, 2020 and must be reporting back on May 26, 2021.
- Reporting of Employment Report for PT Djuandasawit Lestari in 2021 via online on May 23, 2021 and must be reporting back on May 23, 2022.
- The implementation of the minimum wage in 2021 is in accordance with the Minimum Wage Decree of the Musi Rawas District established by the Governor of Sumatera Selatan in December 2020.
- Payment of overtime wages to workers in accordance with Decree of the Minister of Manpower No. 102 of 2004.
- Implementation of the structure and scale of wages for all levels of workers in accordance with Minister of Manpower Regulation No. 01 of 2017.
- Reporting and registration of contract workers (PKWT) to Manpower Agency of Sumatera Selatan Province in September 28, 2020 in accordance with Manpower Decree No. 100 of 2004.

Compliance with OHS Regulation

Certification unit in general has complied with OHS regulation, including:

- The establishment of the P2K3 (OHS Committee) for PT Djuandasawit Lestari (MKNM) which were registered / approved by the Manpower and Transmigration Agency of Sumatera Selatan Province in April 12, 2021 (Decree No. 05/KPTS/NAKERTRANS/2019).
- The establishment of the P2K3 (OHS Committee) for PT Djuandasawit Lestari (MKNE) which were registered / approved by the Manpower and Transmigration Agency of Sumatera Selatan Province in April 8, 2021 (Decree No. 08/KPTS/NAKERTRANS/2019).
- The establishment of the P2K3 (OHS Committee) for PT Djuandasawit Lestari (MTWE) which were registered / approved by the Manpower and Transmigration Agency of Sumatera Selatan Province in March 17, 2021 (Decree No. 04/KPTS/NAKERTRANS/2018).
- Provision of PPE for free to all workers and arrange the use of PPE according to the type of work based on the free predetermined HIRAC
- Have permits for all factory operating machines that have been tested for eligibility according to applicable regulations.
- Has a license / competency for some special jobs that require more expertise such as OHS experts, hiperkes, boiler operators, diesel engine operators, welder, wheel loader operators and others in accordance with the requirements contained in the legislation.
- Has carried out a general health check (Medical Check Up) every year until 2019 for all workers and special checks (cholinesterase, spirometry and audiometry) according to the level of risk / danger for certain jobs. In 2020 Indonesia experienced the COVID-19 Pandemic, so that in that year the certification unit did not carry out health examination activities in accordance with the direction of the government to temporarily suspend activities that allow the gathering of people in one area. However, in 2021, the certification unit has scheduled to carry out medical examinations in March 2021 for some workers and the rest will be rescheduled if conditions permit.

2.1.2

The company has SOP Compliance with regulations & other requirements (SOP/SMART/GENERAL/SADV/II/002, dated July 1, 2014) which discusses: procedures for fulfilling requirements, completeness and flowchart which explain in detail in evaluating compliance with laws and regulations invitation, SPO requirements and others). The officers responsible for updating the list of regulations according to the SOP are: Identification of regulations at the national level by PCDV and at the regional level by regional SPO Officers and SPO Officer units.

The implementation of this procedure is the issuance of a law register document containing regulations that must be fulfilled and relevant to the company's operational activities, including for third parties working with the company (contractors). The law register is divided into several aspects, namely: Occupational safety and health, the environment, employment and plantations. To ensure whether or not there are additions and subtractions to relevant regulations, a review is conducted every once a year.

To ensure compliance with the certification unit and third-party laws in the certification unit, routine monitoring is carried out once a year by means of compliance audit / internal audit. The last internal audit for RSPO and SCCS was conducted on November 2 to 9, 2020. In addition to going through a compliance audit / internal audit, the company conducts monitoring and evaluation of third parties (contractors) through contractor evaluation activities which are conducted at least once a year. The types of evaluations carried out include contract compliance, contractor quality and performance, accuracy of work completion, compliance with labor regulations, OHS, housekeeping and the environment.

In addition, the certification unit has carried out an evaluation of each contractor after the completion of the agreement period (5 years) and routine inspections every year to see the performance of the contractor. There are several important indicators in the annual evaluation including work quality, stipulated completion time, compliance with laws, implementation of OHS and housekeeping. Meanwhile, for annual inspections, there are seven main criteria, namely work environment, PPE, emergency response, work equipment, safety signs, contractor competence, and work in hazardous areas. The last evaluation carried out was on March 9, 2021.

The certification unit has proven that all contracts have their own clauses regarding the fulfillment of applicable legal obligations, and are shown by the relevant third party.

2.1.3

Legal (HGU) boundaries are clearly demarcated and maintained based HGU Map issued by National Land Agency. Based on field observation on HGU poles and land demarcation in all Estates, known that HGU poles has observed were available in the coordinates, and other boundaries such as boundary drain and road were maintained. There is no planting exceed the HGU boundary. On ASA 4, there was an opportunity for improvement related the boundary between HGU and community area that has not been clearly demarcated in Muara Kandis Estate. During on-site audit of RC, based on field observation has been known that those area has been clearly demarcated by HGU poles, boundary drain or path.

Moreover, the company has had SOP of HGU Poles Installation and Maintenance (No. SOP/SMART/CERS-EHSD/SADV/II/004), set that the poles maintenance will be conducted twice a year. The company has shown the latest documentation of semesterly HGU monitoring, described that all HGU are well maintained.

Status: Comply

2.2

All contractors providing operational service and supplying labour, and Fresh Fruit Bunch (FFB), comply with relevant legal requirements.

2.2.1

The company shows a list of contractors for the 2020 period such as:

CLA number	Name of contractor	Job type
006/DSL/JKTO-II/XII/2019-ATBS (Muara Kandis Estate)	PT Satrindo Jaya Agropalma	Transport of FFB and loose fruit
006/DSL/JKTO-II/XI/2019-ATBS (Muara Tawas Estate)		

FFB suppliers in Muara Kandis Mill for 2020 period include:

- Pendawa Plasma (Plasma Full Managed)
- PT Evans Lestari (Non-GAR)
- PT Citraloka Bumi Bengawa (Non-GAR)
- PT Putra Mulia Sawit (Non-GAR)
- PT Sawit Mas Sejahtera (Group GAR)

Based on interview with contractors, it can be seen that who is interviewed provided explanations in accordance with the list made by the unit of certification, such as the contractor's name, work agreement number, type of work and address.

2.2.2

The company shows the contractors inspection form with document number F / SMART / GENERAL / SADV / 006/001 which informs the contractors name, type of work, location, date of inspection, details of the inspection. Examples of inspection details such as work environment, PPE, emergency response situation, work equipment, work in hazardous areas (height, limited space and heat), safety signs and competence of contractors.

CLA of PT Satrindo Jaya Agropalma with number 006 / DSL / JKTO-II / XII / 2019-ATB (Muara Kandis Estate) and 006 / DSL / JKTO-II / XI / 2019-ATBS (Muara Tawas Estate) already contains clauses regarding fulfilling obligations relevant laws such as wages, insurance, use of PPE & OHS and others. This will be verified during on site audit.

The company shows the *BPJS* Health payment to PT Satrindo Jaya Agropalma on May 5, 2020 amount to IDR 14,919,297 through Bank Mandiri branch of Lubuk Linggau and *BPJS* Employment payment on June 5, 2020 amount to IDR 28,769,609, - through Bank Mandiri Lubuk Linggau Branch.

2.2.3

The company shows an integrity pact for each contractor for example:

- PT Satrindo Jaya Agropalma statement (FFB transportation) dated May 15, 2020 in point (4) Respects human rights and acts of discrimination, does not perform forced labor or does not employ underage workers and workers who originate from human trafficking.
- FFB sale and purchase agreement between PT Sawit Mas Sejahtera and PT Evans Lestari with number 001 / TBS / SMS-EL /

XII / 2019 dated December 27, 2019. Declaration on June 18, 2020 at point (4) Respect human rights and do not discriminate, do not commit forced labor, does not employ underage workers and workers who come from trafficking in persons.

Status: Comply

2.3

All FFB supplies from outside of the unit of certification are from legal sources.

2.3.1

The company show supplier data for Muara Kandis mill period 2020 such as:

Supplier name	Address	Coordinate	Ownership land status	Planting / operational / trade permit
Pendawa Plasma	Karya Sakti village, Muara Kelingi Sub-District, Musi Rawas Regency	2°54'07,24" S – 103°12'41,06" E	Decision letter of Regent: 140/2019/SK/TATAPEM, Decision letter: 4141/KPTS/DISBUN/2018	Business permit 02953-A/BH/PAD/VI.7 year 2003
PT Evans Lestari	Suro village, Muara Beliti Sub-District, Musi Rawas Regency	3°15'12,955" S – 103°4'56,546" E	Land use permit submission number 002/EVL/XI/2019 date on 7 November 2019	Business license plantation: 891/KPTS/DISBUN/2012
PT Citraloka Bumi Begawan	Semangus Village, Muara Lakitanan Sub-district, Musi Rawas Regency	3°3'55.83" S – 103°20'48,58" E	Land use permit decision letter stage 1 number 61/HGU/KEM-ATR/BPN/2015	Business license: No.0359/KPTS/BPM-PTP/2015
PT Putra Tunggal Mulia Sawit	Pelita Village, Muara Lakitanan Sub-District, Musi Rawas Regency	02°48'32,4" S – 103°11'02,9" E	SHM, SKT, SPH	SITU: 1214/K.04.01/DPMTSP/IX/2019

2.3.2

The company received FFB from third party suppliers that are Susiyanto (SUSX) and Maulana Malik Sofyana (MMSX). The company has identified the sources of those suppliers covering information of contact person, location, coordinates, land ownership status (SHM, SKT). The company has ensured that the FFB were from legal sources. For example, the supplier of Susiyanto (SUSX) has contact person in the name of itself, collected the FFB from smallholders in Muara Lakitan Sub-District around 20 – 20 smallholders with land title have been identified as SHM (*Sertifikat Hak Milik*) and SKT (*Surat Keterangan Tanah*).

Status: Comply

PRINCIPLE #3 OPTIMISE PRODUCTIVITY, EFFICIENCY, POSITIVE IMPACTS AND RESILIENCE

3.1

There is an implemented management plan for the unit of certification that aims to achieve long-term economic and financial viability.

3.1.1

The certification unit has shown a long-term plan (5-year plan) for the period 2020 - 2024 for PT Djuandasawit Lestari. The long-term plan explains maintenance costs, fertilizer costs, harvest costs, transport costs, depreciation, FFB production, OER, KER, CPO production, Kernel production, production prices, CPO prices, and company profits. In addition, the certification unit can show proof of tax payments such as PPH, PBB, and PPN taxes and can show public accountant reports conducted by the Tanubrata Sutanto Fahmi Bambang public accounting firm, with the report's opinion presenting fairly, in all material respects, the financial position of PT Djuandasawit Lestari as of 31 December 2019, as well as its financial performance and cash flow for the year ended on that date, in accordance with Indonesian Financial Accounting Standards.

Annual planning also evaluated at the end of year and compared with realization. Its annual planning can be adjusted based on field condition, financial condition or another reason. Estates and mill management unit stated that those long-term plans mentioned above are subjected to be changed and reviewed annually by the respective management such as Mill or Estate Manager (MM or EM) and Vice President Agronomy or Mill (VPA/VPM) through considering actual trends and dynamic situation which predicted could be

changed in the future. Furthermore, management unit stated that there was no presence of peat within estate operational areas. Department of Sustainability together with Estate and Mill Management has responsibility to ensure that all technical implementation has in accordance with procedure, which aims to reach optimum output for budget fulfillment purposes through monitoring, training and socialization.

3.1.2

Unit of certification management explained that criteria of replanting could be due to several consideration, such as age of palms (>25 years old), low productivity (<15-ton FFB/ha/year), stand per hectare (SPH) for palm tree is under 100 stand/ha and recommendation from Agronomist or other management consideration. However, based on year of planting data, it was known that palms in PT Djuandasawit Lestari were planted from 1995 to 2005. Based on the results of the review of replanting documents for the period 2020-2024, it is known that in 2024 there are plans for replanting activities covering an area of 724.38 ha.

3.1.3

The Certification Unit has a procedure associated with operational internal audit in the SOP No. SOP/SMART/UMUM/SADV/II/009. The SOP approved by Sustainability Division Head and Head of Upstream, entered into force on 01 July 2014. Ensuring consistency of procedures implementation, the companies routinely conduct internal audit activities both agronomic and processing. It is held by the Department of Operational Internal Audit (OIA) every semester. The records of internal audit of 2020 have been documented. Noncompliance records of internal audit has been corrected and verified by management. There is no revision of SOP at the recertification assessment. In each SOP, there is page of document control that record the revision if any.

Management review has shown through several documents, for example as follows:

- Management review of OIA is conducted in 26 October – 18 November 2020. Points that have notice in the management review of operational audit results include maximizing fruit production, maximizing fruit transport time so that the fruit produced is fresher. more careful in using local contractors, efforts should be made to use contractors who have complied with regulations. One of the results of the management review is that a contractor is checked to evaluate the work performance and compliance with regulations.
- MTWE management review for 2020 which was carried out on November 23, 2020. This activity was carried out to see the suitability of the implementation of operational activities in the field with ISPO, RSPO, ISCC and SMK3 certification in 2020.
- MKNE management review for 2020 which was carried out on November 25, 2020. This activity was carried out to see the suitability of the implementation of operational activities in the field with ISPO, RSPO, ISCC and SMK3 certification in 2020.
- MKNM management review for 2020 which was carried out on November 23, 2020. This activity was carried out to see the suitability of the implementation of operational activities in the field with ISPO, RSPO, ISCC and SMK3 certification in 2020.

Each unit has documented the operations of the estate and mill production such as daily reports, supervisor workbooks, etc. The field visit at the mill shows that the unit has been documenting the daily activities in a daily production report that documented by using computerized systems.

Status: Comply

3.2

The unit of certification regularly monitors and reviews their economic, social and environmental performance and develops and implements action plans that allow demonstrable continuous improvement in key operations.

3.2.1

The company has a record of implementing continuous improvement. This is a note in the recapitulation and Monitoring Innovation 2020 document which contains, among others:

- conducted pickup for harvest equipment in the field
- initial delivery of FFB before 10:00 am (local time)
- the use of helmets with Indonesian National Standard specifications for employees
- stop block implementation (maintain moisture and water in the block)
- monitoring SPO documents with the GSIS (GAR Sustainability Information System) system

3.2.2

As long as the RSPO template has not applicable, this indicator cannot be applied. It will be applicable in June 2021.

Status: Comply
3.3
Operating procedures are appropriately documented, consistently implemented and monitored.
3.3.1

Unit of certification have procedures related to oil palm agronomy, oil palm processing and safety aspect, summarized as follows:

- The company has documents of SOP Technical of Oil Palm Cultivation starting from land clearing up to harvesting, approved by SMD Ops and entered into force on 12 June 2012. The SOP documents among others about planning of new area planting, replanting plans, nurseries, land clearing, planting, replanting, pest and disease control, weed control, fertilization, maintenance of immature plant, preparation ahead of harvest, harvesting, loading and transportation of FFB. That SOP's is available on audit site (Estate and Mill office) and written in a language that is easily understandable for workers (written in Bahasa).
- The Oil Mill has SOPs covering all mill operations such as FFB Grading, Sterilization Station, Press Station, Threshing Station, Oil Room, Kernel Plant, Laboratory, CPO & PK Dispatch, Engine Room, Boiler Room, Electrical, Workshop as well as Raw and Boiler Water Treatment Plant. That SOP's is available on audit site (Estate and Mill office) and written in a language that is easily understandable for workers (written in Bahasa).
- The entire procedure both of plantation and mill has been included of safe working instruction, other than those described in the HIRAC document.

Based on procedure documents review, it could be concluded that the oil palm agronomy, processing and safety procedures are still relevant with current situation and covers all main aspects from the field to the mill. All procedures are available in Bahasa. However, estates and mill employees understanding towards technical and safety matters is considered very satisfactory.

3.3.2; 3.3.3

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Each unit has documented the operations of the estate and mill production such as daily reports, supervisor workbooks, etc. The field visit at the mill shows that the unit has been documenting the daily activities in a daily production report that documented by using computerized systems. Based on the procedure, the certificate holder is known to routinely conduct internal audit every 6 months. Internal audits are conducted by the SMART Internal Auditor to conduct checks related to the operations of a management unit (estate and Mill). The certificate holder shows the results of the internal audit in 2020. Internal audit implementation covers several criteria such as: cash bank administration, inventory, plant maintenance, crop production, crop production, wages and personnel.

Status: Comply
3.4
A comprehensive Social and Environmental Impact Assessment (SEIA) is undertaken prior to new plantings or operations, and a social and environmental management and monitoring plan is implemented and regularly updated in ongoing

operations.
3.4.1

The certification unit has several documents related to social and environmental impact assessments which are carried out independently and in a participatory manner, involving affected stakeholders. The document covers the pre-construction activities, the operation stage and the post-operation stage. Some of the documents held by the certification unit include:

Environmental Impact Assessment (EIA)

The company already has an environmental impact analysis document in the form of an AMDAL consisting of ANDAL and RKL-RPL with a study area of 14000 ha and a mill capacity of 60-ton FFB / hour. This AMDAL document has received approval from the Minister of Agriculture with decree number 29 / ANDAL / RKL-RPL / BA / VIII / 1998 which was approved on August 4, 2013. The company has also conducted an environmental feasibility assessment again which aims to assess and update new impacts. generated and establishing a new management and monitoring plan. So that as of December 28, 2018 the company has a new environmental document, namely the DELH document which covers an area of 14,662.77 Ha (there is an addition of 380.08 Ha from the previous document) as well as a new impact study, namely the Land Application activity. The results of the environmental feasibility assessment were then revealed to be an Environmental Permit Document Number 10/KPTS/III/DPM-PTSP/2018 which was stipulated on December 31, 2018. Based on the environmental document (DELH), The significant impacts contained in the document include physical, chemical, biological, welfare, cultural and social components, among others:

Impact Type	Monitoring frequency
Decrease in river water quality	6 months and once a month
Decreasing Groundwater Quality	every 6 months
Decrease the quantity of groundwater	once a year
Decrease in Air Quality	6 Months and once a year
Noise increase	every 6 months
Erosion and soil quality improvement	3 months and once a year
Disruption of Land Flora	every 6 months
Disruption of land fauna	every 6 months
Decrease in Aquatic Biota	every 6 months
Income increase	once a year
Change in Community Perception	once a year
Public Health Problems	once a year
Potential Fires	once a month

Social Impact Assessment (SIA)

The company has also conducted a Social Impact Assessment (SIA) for its Oil Palm Plantation and Mill at PT. Djuandasawit Lestari conducted by the Social Impact and Grievance Section (SIGS) TEAM of PT. SMART, Tbk. 2014. The methodology used is a qualitative approach and primary and secondary data collection, with the coverage of the study area, namely Muara Lakitan District (Lubuk Pandan Village), Megang Sakti District (Muara Megang Village), Muara Kelingi District (Lubuk Tua, Marga Sakti, Karya. Sakti, Petrans Jaya, Karya Mukti, Belita Jaya, and Tugu Sempurna Village). The total number of respondents who took part in the activity was 88 participants consisting of village / sub-district officials, community leaders, managers of oil palm cooperatives, farmers, labor unions, employees and residents of employee huts. The indirect data collection is in the form of evidence, notes, archives or published historical reports as well as references in the form of AMDAL, HCV documents, local government literature, notes on CSR implementation and others. The aspects of the assessment are Economic Life (Natural Potential, Livelihoods, Local Economy, Food Security, Vulnerable Groups, Company Contribution, Plasma Plantation Development) and Social and Cultural aspect.

Participatory mapping has been carried out and evidence of a map sketch of each village is available and approved by the village (stamp). The company annually conducts a joint review with the community and local village government in preparing a social management and monitoring plan. The company shows the PT DSL Social Impact Management Monitoring plan report for 2020-2021. The report was prepared based on the results of the management and monitoring review conducted by the company in October 2020. The types of data collected were primary and secondary data. Primary data collection for monitoring social impact management was obtained from informants as the affected party as well as local village officials who represented the community and as verifiers. Respondents interviewed in the field taking also included plantation and factory employees to see industrial relations between workers and companies. Based on data collection on 21-24 October 2020, the number of informants during primary data collection was 30 people (based on the attendance list) which included representatives of: affected parties, community leaders, and village officials. Primary data can also be obtained from discussions with related units in impact management during a period.

Meanwhile, secondary data is obtained indirectly through intermediary media in the form of published evidence, records, archives, or historical reports. Retrieval of secondary data through literature or literature studies. Secondary data is obtained from related units in order to document impact management as well as additional data from relevant affected parties. The reading material used is documentation of the implementation of impact management, internal company data, correspondence between the company and affected parties, and so on. Secondary data is also obtained from parties that are not directly related, such as sub-district data or news or pages from the media.

3.4.2

Based on the results of document verification, it can be concluded that all management and monitoring parameters requested in environmental documents have been implemented, for example, the implementation of environmental management for important impacts of air quality by installing dust collectors, increasing the height of the Mill chimney and revegetation around the Mill. The company has also evaluated for each significant impact monitoring parameter that is implemented as required in KepmenLH 45 of 2005, which includes an evaluation of trends, evaluation of critical levels, and evaluation of compliance. Based on the results of the evaluation, it is known that all parameters are still by the Quality Standards, and there is no indication of contamination.

Meanwhile, the social monitoring and management plan included Social Impact Assessment implementation report period 2019-2020. The impact identified in SIA has been managed and monitored through the SIA Management and Monitoring Plan. The plan describes monitoring indicators, monitoring method, PIC, and frequency. In addition to these programs, the company also provides budget / cost estimates for the implementation of each of these programs. These programs are arranged according to the identification of the needs of the surrounding community. Identification of the needs of the surrounding community is carried out by following the Village Level Deliberation.

In general, social impact management in the PT DSL unit has been carried out with the aim of reducing the identified impacts. In accordance with the review of the management plan and monitoring of social impacts for the period 2016-2019, monitoring was carried out for the identified and analyzed positive and negative impacts. For the negative impact on the company externally related to road maintenance conditions that are considered less than optimal, from the results of the 2020 Social Impact Management Monitoring, the company has carried out road maintenance and is appreciated by the community. Ease of vehicles access and response to road maintenance requests are considered positive advances. In the next period, road maintenance in Lubuk Tua Village will be the company's concern in impact management, namely in the form of company assistance in the infrastructure sector so that the company's support for this can continue.

The significant positive impact is felt, namely the facilities for PT DSL employees that have been fulfilled, as well as regarding wages that are paid on time. In PT DSL, there is a Workers' Union that functions as a bridge between employees and the company so that if there are complaints, they can be immediately followed up. In the following period, this impact can be maintained and enhanced through good communication between the company and employees.

3.4.3

Environmental Impact Assessment (EIA)

The company has documents, the implementation of the results of the environmental permit including reports to agencies in the form of RKL-RPL documents which are conducted every semester. The company can show proof of reporting in the form of a document affixed with a stamp, the name and signature of the recipient which is sent to relevant agencies such as the Environmental Service Office of Musi Rawas Regency, DPMPSTSP Musi Rawas Regency, Plantation Office of Musi Rawas Regency and the Department of Environment and Land of South Sumatra Province. Reporting is also made to the Ministry of Environment and Forestry as evidenced by an Electronic Receipt (TTE). Evidence of reporting of RKL-RPL by the company, among others:

- Report to the Ministry of Environment and Forestry with proof of Electronic Receipt (TTE) number 1609227768-2005 as of 29 December 2020 for the 2nd Semester RKL-RPL report, 2020.
- Report to the Environmental Service Office of Musi Rawas Regency with proof of receipt affixed with a wet stamp, signature and name of the recipient as of March 3, 2021 for the RKL-RPL Semester 2 report, 2020.
- Report to the PMPTSP Office of Musi Rawas Regency with proof of receipt affixed with a wet stamp, signature and name of the recipient as of March 3, 2021 for the RKL-RPL Semester 2 report, 2020.

The implementation of environmental management and monitoring is carried out in accordance with the direction of the RKL and RPL results in the 2018 DELH study. The effectiveness of environmental management and monitoring can be seen from the results of

environmental management and monitoring analysis, which can also be seen from the suitability between the management and monitoring plans and their implementation in the field. Based on the DELH document of PT. Djuandasawit Lestari is known that there are 12 (twelve) significant impacts that must be managed, among others:

- Decreasing River Water Quality
- Decreasing Groundwater Quality
- Decrease in Groundwater Quantity
- Air Quality Deterioration
- Increased Noise
- Increased Erosion and Soil Quality.
- Disruption of Land Flora and Fauna
- Decrease in Aquatic Biota
- Increased revenue
- Changes in Public Perception
- Public Health Problems and
- Potential Land Fires.

The RKL-RPL document also shows that the company has managed all the impacts recommended in the DELH document (UKL-UPL). In general, the forms of evaluation carried out by the company include Trend Evaluation, Critical Level Evaluation and Compliance Evaluation. Several things can be concluded from the RKL-RPL document, among others:

- PT. Djuandasawit Lestari has carried out environmental management by implementing it in plantations and palm oil processing factories (PKS) with the application of the 3R (Reuse, Recycling and Recovery) and IPM (Integrated Pest Management) principles.
- Environmental management is carried out by utilizing palm oil mill solid waste. Shells are used as boiler fuel, fibers are used as boiler fuel, empty baskets are used as organic fertilizer in Estate.
- Oil palm mill effluent (LCPKS) is applied as a substitute for liquid fertilizer in Estate. All POME produced is used as fertilizer, nothing is discharged into water bodies / rivers.
- BOD of POME that is applied to the land has met the requirements according to KepmenLH No. 28 of 2003, seen from the monthly tests carried out.
- The measured emission quality of the two boiler chimneys is below the required quality standards.
- Ambient air quality and noise are still below the quality standard for employee residential areas and for locations around PKS.
- The quality and quantity of groundwater taken from monitoring wells still meet quality standards (Permenkes 32/2017). The pH value of all monitoring wells and community wells is in the Value Range of 6.5.
- Surface water quality still meets the class II quality standard (Appendix II of the South Sumatera Governor Regulation No. 16 of 2005), no indications of significant surface water contamination were found by plantation or factory activities.
- The quality of biota in the waters of PT Djuandasawit Lestari's plantation is moderate and less stable.
- There are no health problems caused by the direct operation of the PT Djuandasawit Lestari palm oil plantation and processing factory.
- Relationships with the community are maintained and well-maintained through the company's involvement in various activities of the surrounding community.

Based on the results of field observations, it can be seen that the company has carried out environmental management in accordance with the RKL-RPL by installing warnings for conservation areas, prohibiting hunting and protected animals. In addition, there is also marking in the form of stakes and red paint for spray-boundary areas and other chemical applications.

Social Impact Assessment (SIA)

The company can show the PT DSL Social Impact Management and Monitoring Report for the 2020-2021 period which is prepared based on the results of a review of the management and monitoring that has been carried out by the company in October 2020 regarding the implementation and monitoring of social impacts in 2019-2020. The method used for social impact management planning is done by collecting primary and secondary data. Primary data collection was obtained from informants as the establishment party and local village officials who represented the community and as verifiers. Data collection was carried out on October 21-24, 2020 with the number of informants being 30 people (based on the attendance list) which included representatives from: representatives, community leaders, and village officials as well as additional data from field data collection during the ongoing period obtained from plantation employees. and factories to see industrial relations between workers and firms.

There is a People's Palm Oil Replanting Partnership Program (PSR) at PT DSL as one of the activities in social impact management. This was initiated as one of the company's efforts and contributions in improving the welfare of the surrounding community. Through the implementation of the PSR program, PT DSL applies the RSPO's 7 principles on responsible new plantation development. For this reason, PT DSL is currently carrying out the stages of the Free, Prior, Informed and Consent (FPIC) PSR program to comply with the 7 RSPO principles. The principle of FPIC which is the basis for the company in carrying out the process of developing oil palm

plantations in the PSR program involves women's representatives as community representatives who have an important role. Through this PSR program, it is hoped that it will be able to encourage women to be more active and involved in decision making in villages that are PSR targets in accordance with the FPIC Principles.

Study activities in order to fulfill RSPO principles 7 required in the opening of new plantations (New Planting Procedure) have been carried out throughout 2018-2019, starting from scoping, participatory mapping (Participatory Mapping), Social Impact Assessment studies, High Conservation Value studies and Stock Studies High Carbon Stock (HCV and HCS) as well as delivery in public consultations to the community have also been carried out.

Based on the report, it is known that the impacts arising from the maintenance of producing crops, transportation of production facilities, processing of FFB, processing of factory waste management, labor and community empowerment have both positive and negative impacts. As for the negative impacts that arise, the company has implemented impact management so as to change people's perceptions to be better. There are 3 positive impacts as well as 1 negative impact which will be carried out further management in the 2020-2021 period.

Based on the results of field visits and interviews with employees, village officials and related agencies (DLH), there were no significant issues that emerged for the 2019-2021 period. Issues that previously emerged in the 2018-2019 period that related to smells and flies due to empty stretch applications and dust from trucks have been verified by the affected parties and the Environmental Service and it can be concluded that until now there have been no more complaints regarding this issue. This shows that the company has been responsive in responding to social issues that arise and can manage them well.

Status: Comply

3.5

A system for managing human resources is in place.

3.5.1

The company unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Collective Labour Agreements written in Bahasa. In general, these procedures describe:

- Recruitment of workers is based on needs and adjusted to the ability of the company.
- The age of the prospective worker is a minimum of 18 years at the time of recruitment of workers.
- Recruitment of workers is based on the ability, expertise and assessment of prospective workers.
- The company is authorized to carry out the placement, transfer and promotion of workers in accordance with applicable regulations.
- Termination of employment can occur when a worker retires, dies, resigns, and terminates an employment agreement due to a serious violation and others.

In addition to being publicly listed in CLA, the company has other procedures in the form of Policies, SOPs, Internal Memorandums and others related to recruitment, promotion, retirement, termination of employment and others. These procedures have been documented to all workers and their representatives. For example, some procedures that are owned by the company include Procedure No. SDM D-010-00 concerning Promotion, CLA article 5 about recruitment.

From this explanation it can be concluded that the company have procedures for recruitment, selection, employment, promotion, retirement and termination of employment must be documented / available to workers and their representatives in accordance with applicable regulations.

3.5.2

The certification unit always documented all labor procedures that have been carried out properly such as recruitment, promotion, performance assessment, pension and others. The following are some sample labor procedures that have been implemented and are well documented by certification unit, including:

- The certification unit has a worker recruitment document from the start until the worker becomes a permanent worker. For example, a worker with an employee number 14002 (civil engineering) who has recruitment documents such as a job application letter, identity card, family card, recruitment selection results, employment contract documents for contract workers (PKWT), medical check-up results and others. The worker started working as a contract worker (PKWT) on July 26, 2017, in 2019 the

worker received a performance appraisal with a "Good" result and was promoted to permanent employment (PT 2) in accordance with Decree No. 196/SK-EM/MKNE/II/2019 on January 01, 2019

- Workers with employee number 20007 (harvesting worker) who get a promotion to increase the status of workers from contract workers (PKWT) to permanent workers (PT4A) with the results of the assessment "Good" and getting Decree No. 007/SK-EM/MTWE/04/2020 on April 06, 2020.
- There is a pension document for workers with employee number 99065 who have worked since 1999 and retired on May 2020 according to Decree No. 001/PB-MTWE/VI/2020 dated May 30, 2020. In addition to the decree, there are also other supporting documents such as calculation of pension payments, labor documents of workers since they first worked, etc. All procedures and documents shown are in accordance with existing procedures and in accordance with applicable laws.

The results of interviews with workers (harvesting, spraying and mill operators) in MTWE and MKNM note that the certification unit has carried out labor procedures starting from recruitment, selection, acceptance, promotion and retirement procedures in accordance with existing regulations, as well as all the application is assessed in accordance with the abilities and competencies of the employees. For example, workers who initially entered were selected before being accepted, workers who received promotion / class promotion had received an assessment from their superiors and workers who retired received all their rights as retirees. During 2019, 2020 and 2021 there were no labor issues that occurred at PT Djuandasawit Lestari, this was strengthened by the results of consultations with the Labor Union in every unit (MKNM, MKNE and MTWE), the Manpower and Transmigration Agency of Sumatera Selatan Province which stated that the application of existing labor procedures is in accordance with the regulations and since 2019 until now there have been no labor issues.

Based on the description above, it can be concluded that the certification unit already has labor procedures implemented and records are maintained for each worker.

Status: Comply

3.6

An Occupational Health and Safety (H&S) plan is documented, effectively communicated and implemented.

3.6.1

The company has had a policy of occupational safety and health were written in Bahasa. The policy has been legalized on 01 November 2013. This policy is designed to control hazards in every activity that is in the working environment to prevent accidents and occupational diseases. Management have work program of occupational health safety every year. Realization of the program of work will be monitored through regular meetings Guiding Committee of Occupational Safety & Health (P2K3) every month. This work program applies generally to all workers in the workplace. If the plans have been made yet on target then will be evaluated in the regular meetings to assess effectiveness.

The company have document of hazard identification, risk assessment and risk control (HIRAC) which issued on March 2020. It will be reviewed if any occupational accident happens. The document describes the description/activity, potential hazards, risk assessment and risk control. For example: risk control of Covid-19 by prevention spread of Covid-19 Guidance.

The risk assessment for the Estate area includes immature maintenance activities (Transportation, ditch cleaning, gate maintenance/manual maintenance, crossroads, dish and market maintenance, manual, chemical, fertilization, weed eradication, road maintenance, land application, & EFB application) , Harvest (Employee transportation, fruit cutting, picking loose fruit, cutting stems, FFB transportation, Loading FFB, Grading FFB; Emplacement care, Warehouse (Soil diesel warehouse, fertilizer warehouse, spare part warehouse, agrochemical warehouse, oil warehouse, hazardous waste warehouse, medicine warehouse)), workshops, clinics, Offices, Kindergarten & Elementary Schools, Child Care Centers, and Final Waste Disposal Sites. - Risk assessment for Mill area includes transportation activities, security, weigh bridge, Grading of fruit bunches, unloading FFB at POM, Transfer carriage loading ramp, sterilizer, Tippler, Transfer carriage to tippler, Thresher, Press, Clarification, Boiler, kernel, engine room , water treatment, WWTP, workshop, material warehouse, archive warehouse, chemical warehouse, diesel tank, laboratory, office, oil storage tank & CPO Dispatch, installation of machine units, firefighting, vehicle traffic, emergency response simulation, training & activities socialization, housekeeping/compound, and operation of water pump/water intake.

3.6.2

Realization of the program of work will be monitored through regular meetings Guiding Committee of Occupational Safety & Health (P2K3) every month. This work program applies generally to all workers in the workplace. If the plans have been made yet on target

then will be evaluated in the regular meetings to assess effectiveness. The following are examples of the realization by the certification unit in 2019 until April 2021 including:

- OHS inspection of PPE compliance of workers and other equipment that has been every month since 2019 until now. For example, the inspections on December 2019, December 2020 and April 2021 were conducted inspection in work locations found that there were all workers whose has been using an appropriate PPE.
- Dissemination of the dangers of drugs/child workers to workers and residents of housing by installing warnings of the dangers of drugs in every employee's housing, office and other areas.
- Identification of areas with potential emergency hazards such as areas prone to fire, explosion, land / water pollution, and workplace accidents and the results of monitoring conducted every month. The last examination was in December 2019, December 2020 and April 2021.
- Inspection of the availability and condition of first aid boxes conducted since 2019 until April 2021 (every month) with the results of all first aid boxes carried by each field foreman, first aid kit in the office and in the warehousing, area is still in good condition and available in 21 types of items in accordance with applicable laws and regulations. If there is item that had not available, the first aid officer will immediately be added new item.
- Unit certification always holds routine *P2K3* meetings every month to monitor and evaluate the implementation of OHS that has been carried out. The last *P2K3* Meeting in March 8, 2021 on which discussed the evaluation of the prevention of covid-19, inspection of fire infrastructure, MCU and PPE needs attended by *P2K3* officers.
- Based on interview & observed with pesticide applicator in Estate and process operators at Mill, certification unit has been providing adequate and appropriate protective equipment available to all workers at the place of work to cover all potentially hazardous operations. For example, Sterilizer and Boiler Operators that has been provide PPE such as safety shoes, helmet, ear plug, & gloves.
- The certification unit has carried out the socialization of Safety induction on June 04, 2020 to all workers in the plantation and mill units. In addition, there are also warnings related to safety induction in several locations of offices, mills, housing and also oral delivery during muster morning to all workers every day. Guests and outside parties (including auditors) who will visit each operational area at PT Djuandasawit Lestari, will be given a safety briefing and given PPE before making a visit.
- Identify and monitor the needs of workers who need special competence / expertise to operate heavy equipment or machines in the plantation or mill unit. Monitoring in 2021 it is known that have completed their extension arrangements at the relevant agencies.

The results of the document review, it is known that the certification unit has carried out routine annual OHS evaluations in each unit by carrying out RSPO internal audit activities in 2019 and 2020, the result is that there are several records related to the implementation carried out in these years but in less than a month have completed those records.

The results of interviews with workers (harvester, pesticide applicator, and process operator) at MKNM, MKNE and MTWE, it is known that every day when the morning muster is carried out, the supervisor will check the completeness of the PPE of the workers and will deliver a safety briefing. Meanwhile, every month an OHS inspection is held to see how it applies to all units.

Based on the explanation above, it can be concluded that the certification unit has monitored the effectiveness of the OHS plan to handle OHS risk in people.

Status: Comply

3.7

All staff, workers, Scheme Smallholders, outgrowers, and contract workers are appropriately trained.

3.7.1

The company has a training program that is organized annually based on identifying employee training needs. The 2020 training program compiled by SPO in each unit such as the socialization of the use of PPE, Leaf Sampling Unit (LSU) and Soil Sampling Unit (SSU), emergency response preparedness, Integrated Pest Management, SCCS, First Aid, Human Rights Policy, Sexual Harassment, Industrial Relations, HCV, minimum age limit, Freedom of Association Policy, Reproductive Protection for Women, Prohibition of Women spraying for pregnant and breastfeeding mothers, collective labor agreement socialization, Company Code of Conduct, SOP for stakeholder involvement, SOP for Conflict Management, SOP for Complaints and Dissatisfaction, SOP for Communication and Consultation.

Identification of the needs of the Estate and Mill Training has been made based on the organization's position and type of competency.

for example heavy equipment operators need training types such as: lift operator license, OHS policy, SOP / work instruction, PPE, risk analysis, prohibited from burning waste, socialization of business ethics, hazardous waste toxic Control, working age limit, GAR Social Environment Policy, Industrial Relations, SOP for Grievance and Dissatisfaction, Communication and Consultation SOP, Understanding ISPO RSPO ISCC.

Training to contractors has been carried out regularly and periodically, namely related to OHS policies, PPE, Risk Analysis, GSEP, Sexual Harassment in the workplace, Business Ethic, Employment, Emergency Response Preparedness, Management and Monitoring of HCV, and Fire Simulations.

The certification unit has properly documented every training activity and socialization that has been carried out to workers and related stakeholders. The following is an example of training/socialization documentation that has been carried out, namely:

- RSPO and GSEP socialization on March 22, 2021 which was attended by 32 participants from suppliers and contractors.
- GSEP, communication and grievance/complain procedure socialization on July 14, 2020 which was attended by 170 participants.
- First aid training for first aid officer on July 28, 2020 which was attended by 37 participants.
- GSEP, communication and grievance/complain procedure socialization to surrounding community (Muara Megang and Lubuk Tua Village) on October 21, 2020 which was attended by 18 participants

3.7.2

The certification unit has stored training records in each unit or in the SPO office. Training records also include the attendance of workers who received training, for example:

The certification unit has properly documented every training activity and socialization that has been carried out to workers and related stakeholders. The following is an example of training/socialization documentation that has been carried out, namely:

- RSPO, ISPO, SCCS and GRK socialization on November 6, 2020 which was attended by 463 participants.
- OHS and contractor control procedure socialization for contractor on February 14, 2020 which was attended by 18 participants.
- Business ethics HAM socialization for contractor on January 29, 2020 which was attended by 15 participants.
- Emergency response simulation and first aid for workers 2019 (MTWE) on October 31, 2019 which was attended by 30 participants.
- Emergency response simulation and first aid for workers 2020 (MTWE) on June 20, 2020 which was attended by 28 participants.
- GSEP, gender committee, business ethics, communication and grievance/complain procedure socialization to workers on April 20 to 23, 2020 which was attended by 436 participants
- GSEP, business ethics, communication and grievance/complain procedure socialization to contractor on October 20-21, 2020 which was attended by 436 participants
- Best Management Practice Training on November 14, 2020 which was attended by 51 participants.

Based on field observations and interviews with workers (harvesters, sprayers and mill operators), it is known that workers have understood their work in accordance with the procedures set by the company and their understanding of the duties and responsibilities for each job has been carried out quite well, because the certification unit has routinely conducted training every year according to the type of work each.

Meanwhile, the results of interviews with representatives of contractors, contractor workers in field and the surrounding community revealed that they had received routine socialization related to company policies, code of conduct, PPE, communication procedures and complaints were routinely provided by the certification unit which causes stakeholders to understand the procedures and work methods that already exist in the company's operational area.

Based on the foregoing, it can be concluded that the certification unit has a training program for all workers including stakeholders (contractors, suppliers, local communities and smallholders) related to the RSPO P&C and all of them have been well documented.

3.7.3

Company provided an understanding of SCCS to weighbridge operators, sorting, sustainability, security, and logistics on 03 January 2020. The materials discussed included the definition of RSPO SCCS, new standards for RSPO SCCS, principles for compliance with RSPO SCCS.

Based on interviews with weighbridge operators and security, it is known that they understand the supply chain process starting the

acceptance of FFB, separation between certified and non-certified FFB and the procedure relating SCCS. Furthermore, based on interviews with administrative staff, officers can explain the separation between certified and uncertified CPO and PK; mass balance records and procedures related to SCCS. In addition, it was also explained by the workers that the training provided was in accordance with the material, field of work and responsibilities of the workers and the personnel who provided the training materials were appropriate.

Status: Comply

3.8

Supply Chain Requirements for Mills

3.8.1 & 3.8.2

The organization take legal ownership and physically handles RSPO certified sustainable oil palm products. The entire area, mill and storages are owned by the organization and all processing from FFB to CPO/PK are done by Muara Kandis Mill. The mill has no outsourced contractors, all PK and CPO transporter are under contract with buyer.

The organization received the FFB from RSPO Certified and non-certified product. For example:

- Muara Kandis Estate (MUTU-RSPO/059).
- Muara Tawas Estate (MUTU-RSPO/054).
- Pendawa Plasma (*Non certified*).
- PT Evans Lestari (*Non certified*).
- PT Citraloka Bumi Begawan (*Non certified*).
- PT Putra Tunggal Mulia Sawit (Fruit of the local community).

3.8.3

The organization shows the estimated tonnage of CPO & PK products for the period June 2019 – April 2021 with the following details:

Palm Trace (Volume)	Last Year Projected Certified Volume (MT)	Actual Certified Volume (June 2019 to April 2021) (MT)	Estimate Production of next 12 month of license (MT)
CSPK	257,912	259,571.66	150,000
CSPO	61,416	57,965.13	33,000
FFB	16,072	15,598.25	8,700

3.8.4

- RSPO IT Platform member registration number: RSPO_PO10000010631 (PT Djuandasawit Lestari – Muara Kandis Mill).
- RSPO Member number 1-0096-11-000-00.
- License ID CB86073

3.8.5

The company demonstrates the RSPO Model Mass Balance product supply chain procedure with the document number PT DSL.MKNM / SOP / 24 approved by the Production Controller, Revision number 07 dated May 27, 2020. This procedure explains additional points including:

- Head of administration, PIC Mass Balance and sales monitor to ensure the actual volume of mill does not exceed the RSPO quota.
- Head of administration, PIC Mass balance and sales will inform PCDV if the difference between the quota volume and the actual production volume has reached the threshold. Threshold figures are set by the PIC for each Mill.
- Changed the RSPO PnC Generic 2018 standard reference document proposed for adoption by the 2018 RSPO General Assembly.
- Change the reference in accordance with the RSPO Generic change to INANI: Principles and Criteria for Sustainable Palm Oil Production 2020, The Indonesia National Interpretation Endorsed by the RSPO Board of Governors on 20 April 2020.
- Add to the transaction registration section regarding:
 - Shipping announcement is made no more than 3 months from delivery.
 - Receiving confirmation must be done within 3 months from the issuance of the shipping notification.
 - The process of removing on Palmtrace every 3 months according to the end period of Mass Balance and the volume must be removed within the next period of permission.

The procedures established and covering all elements of the supply chain model requirements, records and reports of compliance with supply chain requirements including responsibilities of each key personnel involved, definition, the FFB reception process, weighing, checking quality, processing, monitoring refined products, mass balance calculations, delivery of the product.

3.8.6

Procedures regarding internal audit are listed in the Internal Compliance Verification SOP document number SOP / SMART / SUST / I / 009 dated 1 July 2014. In point 4.6.1 it is explained that the internal audit is conducted once a year. The organization shows that the RSPO internal audit report of PT Djuandasawit Lestari was carried out on 2 – 9 November 2020 by Internal Auditors from the Head Office (4 people). The results of the internal audit report revealed that there were no discrepancies. Management review available in 2020 was carried out on 23 November 2020 by the Muara Kandis Mill Team which informed the results of the meeting, PIC and completion date.

3.8.7

The organization shows documentation of certified and non-certified FFB production for the period June 2019 - May 2020 with details:

Months (2019-2020)	FFB (MT)	
	Certified	Non-certified
June	9,317.28	8,535.75
July	11,533.88	11,092.62
August	10,340.40	10,373.71
Sept	12,326.20	13,742.48
October	13,147.83	15,218.70
November	13,447.11	15,074.22
Dec	14,573.76	14,896.37
Jan	8,073.63	11,341.86
Feb	8,985.26	10,446.81
March	8,288.14	10,817.48
April	8,741.94	11,846.50
May	7,932.99	11,157.77
Total	126,708.42	144,544.27

Based on the document review, there is no excess production for certified FFB, CPO & PK.

The organization shows RSPO Model Mass Balance product supply chain procedures with document number PT DSL.MKNN / SOP / 24 approved by Production Controller, Revision number 07 dated May 27, 2020 which explains:

- The source or supplier of FFB received by the mill can be classified into certified or non-certified
- All FFB suppliers have recorded / recapitulated / and maintained its current status.
- Suppliers of certified FFB as a sustainable raw material that can be identified or given information that differentiates it from non-certified suppliers.

On-site audit:

FFB Production period of 11 months previous the audit (from remote audit until onsite audit)

Month	FFB (MT)		
	RSPO Certified	Non-Certified	Total
Jun-20	8,816.98	10,202.10	19,019.08
Jul-20	7,755.61	8,521.72	16,277.33
Aug-20	10,200.77	14,293.96	24,494.73
Sep-20	14,714.61	25,959.30	40,673.91
Oct-20	15,198.97	27,412.04	42,611.01
Nov-20	17,718.65	25,750.89	43,469.54
Dec-20	15,555.10	23,712.94	39,268.04
Jan-21	11,560.02	18,629.42	30,189.44
Feb-21	10,805.05	15,697.25	26,502.30

Mar-21	10,483.87	17,676.38	28,160.25
Apr-21	10,053.61	13,615.94	23,669.55
Total	132,863.24	201,471.94	334,335.18

3.8.8

The organization shows a delivery order document for CSPK which informs the delivery number; Delivery date; reference number; reference date; buyers name and address; sellers name and address; RSPO description; product; quantity; transportation documentation (Police number, drivers name and others). For example:

Delivery number: 2850111941.

Delivery date: April 22, 2020.

Reference number: 2850106943

Reference date: April 22, 2020.

Product: CSPK

Quantity: 150 tons.

Product description: RSPO MB QUALITY-RSPO / 059.

3.8.9

The organization has no outsourced contractors, all processing from FFB to CPO/PK are done by Muara Kandis Mill and all PK/CPO transporter are under contract with buyer.

3.8.10

The organization has no outsourced contractors for the processing or physical handling of RSPO certified oil palm products. All processing from FFB to CPO/PK are done by Muara Kandis Mill and all PK/CPO transporter are under contract with buyer.

3.8.11

The organisation has no outsourced contractors for the processing or physical handling of RSPO certified oil palm products. All processing from FFB to CPO/PK are done by Muara Kandis Mill and all PK/CPO transporter are under contract with buyer.

3.8.12

The Mill has maintained accurate, complete, and up to date records related RSPO Supply Chain implementation that was kept at least 2 years in accordance to the Mill's procedure. The records variables cover FFB received from certified and uncertified sources, production of CPO and PK (certified, noncertified, total), products dispatch (as RSPO certified, sold in another certified scheme, sold as noncertified, total products sold), as well as balance/stock of certified products.

Based on the Mass Balance record, the Mill only sold certified products from a positive stock within the three-monthly periods. The summary of Mass Balance data in the period of 11 months previous the audit (from remote audit until onsite audit) can be seen on the table below:

Months	CPO Production (MT)			PK Production (MT)		
	Cert	Non-Cert	Total	Cert	Non-Cert	Total
June 2019 – April 2020	56,702.25	54,553	131,273.90	15,487.68	19,892.05	35,379.73

Months	CPO Sales (MT)		PK Sales (MT)	
	RSPO	Conv	RSPO	Conv
June 2019 – April 2020	-	56,071.20	12,623	2,560.68

The organization shows mass balance data for the period June 1, 2019 – April 30, 2021 with details:

- CSPK sold as RSPO certified product of 12,623 MT.
- CSPO sold as conventional of 56,071.20 MT.
- CSPK sold as Conventional of 2,560.68 MT.

3.8.13 and 3.8.14

The conversion rate of production of CPO (OER) and PK (KER) were based on actual daily, monthly, and yearly production. Based on production data of June 2019 to May 2020, its known OER is 22.28 % and KER is 5.9 %.

3.8.15

The organization only applied supply chain mass balance module.

3.8.16

Based on delivery and transaction document, it is known that the announcement was carried out regularly, not later after three months after dispatch. For example, the sales of CSPK on January 2021 amount of 575.56 MT, has been announced on the same month with transaction No. TR-56b86fea-90f9 and has been confirmed by the buyer. The supply chain PIC has known that for P&C 2018 (included supply chain standard) the announcement should be conducted within three months after the delivery date. The removing stock of certified product that sold under others scheme conducted for several amount, such as CSPO was sold as non-certified amount of 28,498 MT and CSPK was sold as non-certified amount of 962 MT.

3.8.17

The Mill does not claim any of its products from the RSPO, such as by including the logo on its products.

Status: Comply

PRINCIPLE #4 RESPECT COMMUNITY AND HUMAN RIGHTS AND DELIVER BENEFITS
4.1
The unit of certification respects human rights, which includes respecting the rights of Human Rights Defenders.
4.1.1

The certification unit has a commitment to respecting human rights and explained in the Social and Community Engagement Policy established on November 10, 2011 in point 2.2.3 which stated that the company committed to stand and promote statement of the human right of UN for all workers, contractor, customary society, the local community in all company operation. furthermore, on those policy also described about prohibiting retaliation against Human Rights Defenders (HRDs) as well as prohibits intimidation and harassment by the unit of certification and contracted services, including contracted security forces. The commitment of the certification unit in respecting human rights has been quite well implemented in the absence of issues and incidents of human rights violations that occurred in the operational area of plantations and mill.

The policy / declaration has been well documented and has been socialized to the workers at the time of the morning ceremony and by using warnings placed in several locations to make it easier for workers to find out.

Based on the explanation above, during the past year there were no issues / incidents of human rights violations that occurred in the vicinity or the operational area of the certification unit so that there were no acts of intimidation / violence carried out by the company.

During the audit carried out, the team auditor has been trying to ensure this policy has been communicated and implemented through stakeholder consultation. Based on interviews with workers, the surrounding community (village head, community leaders, smallholder's representative), and contractors known that the company has socialized company policies regularly including policies on human rights. Socialization is done by sticking to the policy in offices, socializing in the housing, and socializing with workers during the morning briefing before the activities started.

Based on document verification the unit of certification can presented the policy has been disseminated to stakeholders for example on April 20 to 23, 2020 for workers, October 20 to 21, 2020 for representative village and March 22, 2021 or FFB Suppliers.

4.1.2

The unit of certification has a policy to circumvent instigated violence to maintain peace and order in current and planned operations described in GAR Social and Environmental Policy, issued date 8 September 2015. In section 2.1.2 stated "To refuse the use of confrontation and intimidation in land disputes".

Based on field visits and interviews with surrounding communities, it is known that there was no intimidation or use of mercenaries in maintaining peace and order in the company's area. Until Recertification, there were no conflicts and land disputes within the PT DSL area (MKNE, MTWE and MKNM This is also in line with the results of interviews with surrounding communities and related agencies

during a public consultation, which stating that there were no land conflicts in the company's operational area.		
	Status: Comply	
4.2 There is a mutually agreed and documented system for dealing with complaints and grievances, which is implemented and accepted by all affected parties.		
4.2.1 The company can demonstrate the existence of standard communication and consultation procedures as indicated by SOP/SMART/GIMS-SCMD/USDV/II/001 regarding Complaint and Grievance. The deadline for responses to requests for complaint and grievance is 3 weeks. If complaint and grievance are submitted verbally (the reporter cannot read and write) or by phone, the recipient of the report (including assistant or other staff) should help write/record complaints reporting and verbal grievance. The report write should keep the identity of whistle blower and human rights defender. If no deal achieved, every party might deliver the case to the lawsuits or RSPO complaint panel. Based on interview with stakeholder (Village Head of Petrans Jaya and Muara Megang, Governmental Agency, Gender Committee, and Labor Union) has known that the procedure to submit official complaint has been disseminated to them and they are agreed with the submission mechanism on the procedure.		
4.2.2 The company can demonstrate the existence of standard communication and consultation procedures as indicated by SOP/SMART/GIMS-SCMD/USDV/II/001 regarding Complaint and Grievance. The deadline for responses to requests for complaint and grievance is 3 weeks. If complaint and grievance are submitted verbally (the reporter cannot read and write) or by phone, the recipient of the report (including assistant or other staff) should help write/record complaints reporting and verbal grievance. The report write shout keep the whistle blower. Based on interview with stakeholder (Village Head of Petrans Jaya and Muara Megang, Governmental Agency, Gender Committee, and Labor Union) has known that the procedure to submit official complaint has been disseminated to them and they are understood the complaint submission mechanism.		
4.2.3 & 4.2.4 The organization has an SOP for handling complaints and complaints from various parties, namely in the procedure for Complaints and Dissatisfaction Handling No. SOP/SMART/GIMS-SCMD/USDV/II/001 dated 02 June 2016 revised on 11 April 2017. The procedure describes the stages of handling complaints and complaints starting from the stage of receiving complaints by Head of Administrative from internal (employees, labour union) and external. The guarantee of anonymity of reporters and whistleblowers has been maintained from this stage. Verification and ranking of complaints, preparation of handling plans, implementation of handling, monitoring of implementation, documentation to completion through legal channels have been explained in the procedure. The procedure states that the resolution of complaints and complaints is done no later than 1 month after being received. However, based on interview with the workers, worker union, gender committee, villages officials, governmental agencies, has obtained information that there is no official grievance during a year previous the audit		
	Status: Comply	
4.3 The unit of certification contributes to local sustainable development as agreed by local communities.		
4.3.1 Based on interviews with representatives from Petrans Jaya and Muara Megang Villages, it was found that the preparation of CSR programs was carried out with input from the village, so that the CSR program has been running smoothly. The basis for determining the CSR program for the community is based on meetings between companies and surrounding villages in the 2020 and 2021 CSR Strategic Plan (Renstra), for example the documentation of meetings between MKNE unit companies and assisted villages, namely Lubuk Pandan, Lubuk Primbun, Semeteh, Karya Sakti and Bliti Jaya which carried out at Muara Kandis Estate with the aspects of discussing missions and expectations, objectives, success indicators, monitoring, annual targets, verification tools, assumptions, and main activities. Based on the above, it can be explained that the company has compiled a CSR program every year and involves the community in identifying community needs that will be used as a CSR program through meetings between companies and villages in the 2020 CSR Strategic Plan Program.		
The company has improved the welfare of the community around the plantation by fully developing and managing plasma plantations, namely KKPA Pendawa (KUD Sadar Sejahtera) and KSU Alfatih (in the developing stage). The company has assigned Managers and Assistants to assist in managing the plasma. Apart from the plasma program, the company also undertakes business partnerships		

such as cooperation with contractors and local purchases. A recap of the contractor's SPK is available, which explains No. SPK, name of contractor, domicile, and type of work, contract value, and period of cooperation. In the 2020 local contractor recap document, there is an SPK no. 006 / DSL / JKTO-II / XII / 2019-ATBS for transporting FFB and loose fruit on behalf of PT Satrindo Jaya Agropalma which is a subsidiary of GAR, with a cooperation period from January 2, 2020 to December 31, 2024. As for other locale contractors, during the 2020-2021 period there was no cooperation, due to the absence of activities that needed to involve them, as well as the Covid-19 pandemic which required the health protocol.

The company has carried out development around the plantation, among others, through various activities in several sectors such as education, health, road construction, agriculture, productive business, sports, cultural and religious arts. These activities are shown in the document on the Recapitulation Results of the Realization of CSR Activities carried out during the period January - December 2020. In the document there is information in the form of the sector of the activity provided assistance, the start and end date of the activity, the location and number of beneficiaries, the person in charge of the activity, the institution that is CSR distribution partners, the amount of funds provided and the expected positive impact from these CSR activities. The document also shows evidence in the form of photos of activities. Based on the results of the document verification, it can be concluded that the company has built the villages around the company. For 2020, the total funds distributed to the community in the form of CSR are Rp. 893,589,284, -. Based on the results of interviews with nearby villages, it was also stated that it was greatly helped by the presence of companies around their settlements, because in addition to the large amount of assistance provided, it also opened up quite a lot of jobs for the community. So that the positive impact of the company's presence can be felt by the surrounding community.

The company also shows a report on the implementation of the 2020 CSR program which is presented in the document "Recapitulation of Realization of CSR Activities in 2020". The report attaches all the minutes of the CSR-CD activities carried out, including documentation of activity pictures and evidence of activity transactions. Based on the report, it is known that the company has carried out 44 activities with a total expenditure of Rp. 893,589,284, -. In the future, the company will strive so that the handling of the CSR program can be carried out more effectively and efficiently. Then cooperation with the community regarding the handling of Covid-19 will be a major concern in 2021.

Based on the results of consultations with village representatives and contractors, it was found that the company had used local workers who came from the villages around the company. The company has documented proof of local transactions including local purchases, use of contractors and others. Based on the results of document reviews and interviews, it shows that the company has prioritized providing opportunities for the purchase / procurement of goods and services to communities around the plantation. Based on interviews with trade union representatives, the company insisted on making local purchases in order to help the local community's economy.

Status: Comply

4.4

Use of the land for oil palm does not diminish the legal, customary or user rights of other users without their Free, Prior and Informed Consent (FPIC).

4.4.1

PT Djuandasawit Lestari has managed area totaling for about 11,434.59 Ha, which consist of 10,958.40 Ha under HGU and 476.19 Ha HGU-on process that has been assessed on partial certification and has been put in time bound plan. However, scope of certification has stick on HGU area (10,958.40 Ha). The corporate area originates from state land with other usage area status, in which there are several community's land. The acquisition process began with obtaining a location permit from the governor of South Sumatera in 1992. The next process is land acquisition from community's area by providing compensation before the HGU release in 1999. The company get the land use title for 10,958.4 Ha through Decree of Minister of Agraria and Chief of National Land Agency No. 3/HGU/BPN/99 dated 6 January 1999 (valid for 35 years), which are covered in two certificates of HGU by Land Agency of Musi Rawas:

- HGU certificate No. 5 (dated 8 March 1999) for 2,222.7 Ha.
- HGU certificate No. 6 (dated 8 March 1999) for 8,735.7 Ha.

4.4.2, 4.4.3, 4.4.4, 4.4.5

Land map that proposed to be compensated has been filed together in the documents of compensation so that it has been known and agreed by the land owner based on the signature of agreement. The process of land acquisition has been carried out since 1994 to 2001. There was land acquisition / compensation in 2003 and 2007 but only for access to the village road and not the company's

operational area. Then from the results of verification from HCV document, SIA and environmental documents there was no identification of the land managed by the company from customary land. The company's HGU area is part of the community's arable land that was cleared in the period 1994 to 2001.

The FPIC mechanism is regulated in Social Conflict Management Document No. SOP / SMART / SENS-CSR / SADV / I / 002 dated July 1, 2014. Then also available Land / Land Compensation SOP, Document Number: SOP / NP / SMART / VII / D & L. 002, published on July 1, 2010 is valid starting July 1, 2010.

Based on sample of land acquisition documentation, it was known that the land acquisition has been made in FPIC manner. The documents have been made in Indonesian language, also has involved and witnessed by community representatives such as boundary land owners, Village Heads and Sub-District Heads.

During onsite audit, the auditor and unit of certification was not able to contact previous land owner due to limitation of Covid 19 pandemic, some of them has been passed away or has moved to another place. However, during interview with Land Agency and Villages Official of Muara Megang and Petrans Jaya, it was known that land acquisition has been made in FPIC manner according to Indonesian regulation. Moreover, they stated that there are no customary rights during land acquisitions.

On ASA 4, there was an opportunity for improvement related the company encouraged to arrange agreement with the community land occupation in HGU area that from the beginning unwilling to be compensated by the company. Based on justification from management, Village Officials of Petrans Jaya and Muara Megang, was obtained conclusion that the HGU issuance supposed to be made according to regulation, meaning has to ensure that there is no community land on HGU area that proposed. Therefore, it is the matter of past bureaucracy. Most of land-owners did not know that their land is in HGU area. Knowing their land are in company's HGU area by arranging kind of agreement would lead to land conflicts. The most important thing is the company did not disturb community land on HGU area and the boundary has been demarcated and it is having been verified during field observation.

4.4.6

During onsite audit, the auditor and unit of certification was not able to contact previous land owner due to limitation of Covid 19 pandemic, some of them has been passed away or has moved to another place. However, during interview with Land Agency and Villages Official of Muara Megang and Petrans Jaya, it was known that land acquisition has been made in FPIC manner according to Indonesian regulation. Moreover, the latest land acquisition conducted in 2007. Based on SIA review, it is known that the company has evaluated the impact related tenurial, such as by establishing FPIC procedure that has been cover recent guidance of the FPIC process to ensure the further land acquisition if any.

Status: Comply

4.5

No new plantings are established on local peoples' land where it can be demonstrated that there are legal, customary or user rights, without their FPIC. This is dealt with through a documented system that enables these and other stakeholders to express their views through their own representative institutions.

4.5.1 - 4.5.8

Based on document review, field observation, and stakeholder consultation, it is known that there is no a new land acquisition or new planting activity in the scope of certification.

Status: Comply

4.6

Any negotiations concerning compensation for loss of legal, customary or user rights are dealt with through a documented system that enables indigenous peoples, local communities and other stakeholders to express their views through their own representative institutions.

4.6.1 - 4.6.4

The Company has compiled a procedure of Land Compensation, document No. SOP/NP/SMART/VII/D & L.002, issued on 1 July 2010. The procedure is covered the process of identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation. The identification process starting from land survey and identification of land-owner, land boundary owners, record the location and geolocation, and then mapping. The scope of procedure is all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. The

compensation proses includes the freedom to object the value of compensation and to cancel the compensation process.

The Company has no new land acquisition and the entire compensation process was completed in 2001. Based on sample of land acquisition documentation, it was known that the land acquisition has been made in FPIC manner. The documents have been made in Indonesian language, also has involved and witnessed by community representatives such as boundary land owners, Village Heads and Sub-District Heads.

During onsite audit, the auditor and unit of certification was not able to contact previous land owner due to limitation of Covid 19 pandemic, some of them has been passed away or has moved to another place. However, during interview with Land Agency and Villages Official of Muara Megang and Petrans Jaya, it was known that land acquisition has been made in FPIC manner according to Indonesian regulation. Moreover, they stated that there are no customary rights during land acquisitions.

Status: Comply

4.7

Where it can be demonstrated that local peoples have legal, customary or user rights, they are compensated for any agreed land acquisitions and relinquishment of rights, subject to their FPIC and negotiated agreements.

4.7.1 - 4.7.3

The Company has no new land acquisition and the entire compensation process was completed in 2001. Based on sample of land acquisition documentation, it was known that the land acquisition has been made in FPIC manner. The documents have been made in Indonesian language, also has involved and witnessed by community representatives such as boundary land owners, Village Heads and Sub-District Heads.

During onsite audit, the auditor and unit of certification was not able to contact previous land owner due to limitation of Covid 19 pandemic, some of them has been passed away or has moved to another place. However, during interview with Land Agency and Villages Official of Muara Megang and Petrans Jaya, it was known that land acquisition has been made in FPIC manner according to Indonesian regulation. Moreover, they stated that there are no customary rights during land acquisitions.

However, in there any new land acquisition in the future, the Company has compiled a procedure of Land Compensation, document No. SOP/NP/SMART/VII/D & L.002, issued on 1 July 2010. The procedure is covered the process of identifying legal, customary or user rights, and a procedure for identifying people entitled to compensation. The identification process starting from land survey and identification of land-owner, land boundary owners, record the location and geolocation, and then mapping. The scope of procedure is all activities related to the compensation process for land over the land right cultivated by the Company, the purpose is to ensure the area of plantation free from others right. The compensation proses includes the freedom to object the value of compensation and to cancel the compensation process.

Status: Comply

4.8

The right to use the land is demonstrated and is not legitimately contested by local people who can demonstrate that they have legal, customary, or user rights.

4.8.1 - 4.8.4

The Company has no new land acquisition and the entire compensation process was completed in 2001. Based on sample of land acquisition documentation, it was known that the land acquisition has been made in FPIC manner. The documents have been made in Indonesian language, also has involved and witnessed by community representatives such as boundary land owners, Village Heads and Sub-District Heads.

During onsite audit, the auditor and unit of certification was not able to contact previous land owner due to limitation of Covid 19 pandemic, some of them has been passed away or has moved to another place. During interview with Land Agency and Villages Official of Muara Megang and Petrans Jaya, it was known that land acquisition has been made in FPIC manner according to Indonesian regulation. Moreover, they stated that there are no customary rights during land acquisitions and there is no land dispute nowadays.

However, it was disclosed and mapped that within the HGU area (certification scope) that still owned by community who until now not willing to be compensated (3,880.76 Ha). The area is still managed by the community and the company does not take over by force

on the land. Based on interview with village officials of Petrans Jaya and Muara Megang, the community has understood that their land is in the company's HGU, but does not willing to release the land to the company. This area has been mapped in participatory and until now, the company continuous to hold negotiation with landowners without any coercion. Both parties can manage their land freely.

Overall, based on legality documents, stakeholder consultation (Village Head of Petrans Jaya and Muara Megang, Governmental Agency) and field observation, it was known that there is no land dispute or conflict in company's operational area.

Status: Comply

PRINCIPLE #5 SUPPORT SMALLHOLDER INCLUSION

5.1

The unit of certification deals fairly and transparently with all smallholders (Independent and Scheme) and other local businesses.

5.1.1

Muara Kandis Mill receives FFB from estate and plasma plantations (KUD Sadar Sejahtera). The price agreement mechanism has been determined in the cooperation agreement letter between the two parties where all the FFB produced by the plasma farmer to the company is in accordance with the price formula set by the government.

Based on interviews with plasma managers, that the delivery of FFB prices is always socialized through monthly meetings between companies and cooperatives, FFB prices for the current and previous periods are publicly available and the information can be accessed by all relevant parties. This is indicated by the minutes of the meeting on June 15, 2020. Apart from meeting activities, all price information can be accessed by farmers directly from the Plantation Office or from the Plasma Assistant through communication media. In addition, the company also has a mechanism to convey prices to farmers in the form of direct information by the Plasma Assistant who visits farmers every day which is conveyed directly to the Cooperative Management.

5.1.2

Based on the results of interviews with company employees, information was obtained that all documents related to pricing issued by the Plantation Agency can be accessed by farmers directly from the Plantation Office or from the Plasma Assistant through communication media (handphone). In addition, unit of certification regularly explains the FFB pricing to smallholders, the company also has a mechanism to convey prices to farmers in the form of direct information by the Plasma Assistant who visits farmers every day which is conveyed directly to the Cooperative Management.

5.1.3

The company has made a fair price determination that has been agreed upon with the supplier farmers, which is documented in the Cooperation Agreement Letter, in the document there is a statement that the price set to determine the FFB selling price is the price set by the Plantation Office Pricing Team of South Sumatra Province, so that the parties hereby declare that they will obey and obey the price fixing so that one party and the other party are not entitled to request an increase or decrease in price. There are also specifications and implementation requirements as well as sanctions that must be met by the second party.

5.1.4

The company can show evidence that parties from the organization's representatives, both plasma and independent smallholders, have been involved in the decision-making process and understand the contents of the contract. This is stated in the document of the Work Agreement (SPK) signed by all representatives of the cooperative management and farmer groups. The Work Agreement (SPK) contains the FFB sale and purchase agreement to independent smallholders, as well as an agreement on a partnership scheme with plasma farmers.

The company has made improvements to the welfare of the communities around the plantations by building and fully managing plasma plantations, namely KKPA Pendawa (KUD Sadar Sejahtera) which has created prosperity since 1997 and KSU Alfatih which was newly formed in 2016. The company assigns Managers and Assistants to help manage plasma. KKPA Pandawa supplies all FFB to PKS in accordance with the contract agreed by both parties, its members consist of 36 farmer groups from 4 surrounding villages, where members consist of all members who want to be involved, not limited to men or women. Likewise, for KSU Alfatih with its chairman, Mrs. Siti Marfuah, this shows that gender is very much applied in PT DSL's plantation management.

5.1.5

The company shows the Cooperation Agreement Letter with the KUD Sadar Sejahtera cooperative as follows:

- SPK number 001 / SPK-TAHAP 1 / SS-DSL / I / 04 with an area of 2,243.15 Ha and the number of farmers 2,189 members
- SPK number 001 - TAHAP II / SS-DSL / VII / 2007 with an area of 522,022 hectares and the number of farmers 469 members
- SPK number 01 / KUD / KUD SS-DSL / I / 2010 with an area of 115.05 Ha and the number of farmers 106 members
- SPK number 01 / SPK / KUD SS-DSL / II / 2012 with an area of 348.9762 hectares and the number of farmers 351 members.

In the contract, there is an agreement period, for example in SPK number 001 - TAHAP II / SS-DSL / VII / 2007 article 3, it is stated that this agreement is valid for a period of 30 years, starting from the date of signing the agreement. The SPK is signed by the company (Director) and the cooperative (chairman, treasurer, secretary) and acknowledged by the Plantation Office of Musi Rawas Regency, the Department of Industry and Cooperatives of Musi Rawas and the Regent of Musi Rawas.

Document verification and public consultation with community representatives and contractors during the audit showed that the contracts made between the company and the FFB suppliers and local contractors were made fairly, legally and transparently. The plasma cooperative and local FFB suppliers have understood the contract agreement they have made as evidenced by the agreement signed by both parties (the company and the plasma cooperative or the contractor). In the document, there is a statement that the price set to determine the FFB selling price is the price set by the South Sumatera Provincial Plantation Agency Price Fixing Team, so the parties hereby declare that they will obey and obey the price fixing so that one party and the other party are not entitled to request an increase or decrease in price.

The agreement (MoU) or contract regulates completely and clearly the rights and obligations of the two parties, the technical provisions of the agreement / work to a fair payment method agreed by both parties. In the document there is a statement that the price set to determine the selling price of the FFB is the price determined by the Pricing Team of the Plantation Service of the Province of South Sumatra, so that the parties hereby declare that they will obey and obey the price fixing so that one party and the other do not has the right to request an increase or decrease in price. There are also specifications and implementation requirements as well as sanctions that must be met by the second party.

5.1.6

The company shows a plasma plantation management report for the period January-May 2020. The report contains information on production, gross income and net income after deducting costs and maintenance which will be distributed to each farmer. This report was signed by the Company and the Sadar Sejahtera Cooperative. The company also shows proof of payment that has been made by the company on 18-19 June 2020 through Bank Mandiri Lubuk Linggau Branch.

5.1.7

The company has tested the electronic weigh bridge which was carried out on June 11, 2020 and ratified on June 25, 2020 by the Head of the Metrological Division on behalf of the Head of the Lubuk Linggau City Trade and Industry Service and is valid until June 2021 with evidence, among others:

- Test Result Certificate number 175 / DISDAGIN / IV / 2020 for serial number 124151186 with a maximum capacity of 50,000 Kg
- Test Result Certificate number 174 / DISDAGIN / IV / 2020 for serial number 150450551 with a maximum capacity of 50,000 Kg
- Test Result Certificate number 173 / DISDAGIN / IV / 2020 for serial number EQ 301869 with a maximum capacity of 300 Kg.

The results of observations and interviews with weigh bridge operators obtained information that the certification unit has routinely performed the calibration of weighing equipment by third parties.

5.1.8

The certification unit also obtains FFB supplies from independent smallholders and smallholder schemes. Currently, independent smallholders are only at the stage of socialization and consultation with FFB suppliers, but they have not yet reached a meeting point where the suppliers will carry out RSPO certification, this is due to the factor of certification costs that are not able to be met by farmers. As for the smallholder Scheme, the certification unit has collaborated and made a partnership with Pandawa Plasma (PNDA) with a mutually agreed contract. The distribution of the proceeds from the sale of FFB, management of funds and remittances are also described in the contract. The management of the smallholder scheme is fully managed by the company by applying the principles of oil palm plantations according to the RSPO regulations.

5.1.9

The organization has an SOP for handling complaints and complaints from various parties, namely in the procedure for Complaints and Dissatisfaction Handling No. SOP/SMART/GIMS-SCMD/USDV/II/001 dated 02 June 2016 revised on 11 April 2017. The procedure describes the stages of handling complaints and complaints starting from the stage of receiving complaints by Head of Administrative from internal (employees, labour union) and external. The guarantee of anonymity of reporters and whistleblowers has been maintained from this stage. Verification and ranking of complaints, preparation of handling plans, implementation of handling, monitoring of implementation, documentation to completion through legal channels have been explained in the procedure. The procedure states that the resolution of complaints and complaints is done no later than 1 month after being received.

Status: Comply

5.2

The unit of certification supports improved livelihoods of smallholders and their inclusion in sustainable palm oil value chains.

5.2.1

The certification unit has conducted consultations with farmers who are suppliers of FFB to Muara Kandis Mill as shown by evidence of the RSPO Socialization and Company Policy minutes on March 21, 2021 which was attended by 32 participants. This activity contains, among others:

- Understanding of the RSPO, ISPO, ISCC and GSEP
- Environmental Management Aspects
- Aspects of social and community engagement
- Aspects of the work environment and industrial relations

In this outreach activity, the certification unit also promoted the RSPO that in the future, outside suppliers of FFB must also follow RSPO certification. Based on the results of the socialization carried out to FFB suppliers, conclusions were obtained, among others:

- FFB suppliers in the form of companies have not been able to participate in RSPO certification because it is related to company policies that have not been able to comply with RSPO certification, but currently these companies have followed ISPO certification to fulfill the obligations of National regulations.
- FFB suppliers in the form of independent smallholders have not been able to participate in RSPO certification activities because they are constrained by relatively expensive financing for them, but until now the management has followed what has been socialized by companies that comply with RSPO standards.

5.2.2 & 5.2.3

The company has made improvements to the welfare of the communities around the plantations by building and fully managing plasma plantations, namely KKPA Pendawa (KUD Sadar Sejahtera) which has created prosperity since 1997 and KSU Alfatih which was newly formed in 2016. The company assigns Managers and Assistants to help manage plasma. KKPA Pandawa supplies all FFB to PKS in accordance with the contract agreed by both parties, its members consist of 36 farmer groups from 4 surrounding villages, where members consist of all members who want to be involved, not limited to men or women. Likewise, for KSU Alfatih with its chairman, Mrs. Siti Marfuah, this shows that gender is very much applied in PT DSL's plantation management.

5.2.4

When the audit was carried out, the certification unit had collaborated with the smallholder scheme (PNDA) since 2004 and until now the overall operational activities were carried out by PT DSL. All workers who work at PNDA are PT DSL's workers so that pesticide handler training is only provided to company workers, not to smallholder schemes. For training that has been carried out is the Integrated Pest Management Training (including pesticide handling) in 13 September 2020 which was attended by 18 participants for integrated pest control, 54 participants for spray training and 12 participants for fertilization training.

Based on the results of interviews with pesticide applicators (MTWE dan MKNE), it is known that workers have received routine training every year by the certification unit and during field visits the workers have applied good and correct use of pesticides according to the procedures owned.

5.2.5

Based on the explanation on indicator 5.2.1, it shows that this indicator cannot be applied.

Status: Comply
PRINCIPLE #6 RESPECT WORKERS' RIGHTS AND CONDITIONS
6.1
Any form of discrimination is prohibited.
6.1.1 & 6.1.3

The company has a GAR Social and Environmental Policy signed by Head of Upstream, CEO-Downstream & Commercial, Executive Director & CFO; Managing Director of Sustainability & Strategic Stakeholder Engagement. In point 3 the Work Environment and Industrial Relations states:

The company provides equal opportunities for all workers, and embraces diversity regardless of ethnicity, religion, disability, gender, political affiliation, sexual orientation, or union membership.

The company ensures that workers are protected from acts of discrimination in all stages of labor relations, there is no forced labor system that can cause human rights violations and inconvenience of employees / prospective employees in the work or recruitment process.

The results of a review of labor documents prove that there are no discrimination and treat all workers fairly, the following is evidence that can be shown by companies:

- The composition of workers consisting of various ethnic groups, religions, sexes, and workers' origins.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers.
- Worker placement and training is carried out according to their expertise / type of work, such as prospective harvest workers being placed as harvest workers and receiving routine harvest training.
- Women workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work, for example there are several maintenance foremen who are female workers.

Based on the employee registration document, the company has provided equal opportunities and treatment in employment opportunities. This is evidenced by the diversity of ethnic accepted to work. The certification unit also showing sample of promotion from temporary workers to the permanent workers on MTWE for 16 persons.

These explanations can conclude that the company has treated all workers equally without discrimination based on gender, ethnicity, religion, health conditions or others.

6.1.2

Unit certification have GAR Social Environment Policy dated September 2015 which explained that Sinarmas did not discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief.

Based on the employee registration document, unit certification has provided equal opportunities and treatment in employment opportunities. In addition, in job vacancies that have been published by the company, there are no requirements that refer to discriminate against gender, race or ethnicity, disability, sexual orientation, age, or belief, so indirectly the certification unit has implemented a non-discrimination policy and also equal opportunity. This is evidenced by the diversity of ethnic accepted to work.

The results of interviews with workers during field visits and interviews with labor unions and representatives of the Gender Committee also obtained information that there was no indication of acts of discrimination based on religion, ethnicity, gender and regional origin in the process of accepting work.

The results of the employment document review prove that certification unit does not discriminate and treat all workers equally, the following is evidence that can be shown by the company:

- The composition of workers consisting of various ethnic groups (11 ethnic), religions (5 religion), gender (2 gender) and workers' origins. The existing workers do not only come from one area but come from several areas spread throughout Indonesia such as Java, Sumatra, Kalimantan and Nusa Tenggara. During the audit, there was no information regarding AKAD workers (Angkatan Kerja Antar Daerah) in company.
- Recruitment of workers based on the results of selection, performance appraisal, ability and expertise of workers. For example, harvesting worker who have permanent contract No. 007/SK-EM/MTWE/04/2020 dated April 06, 2020 received based on the results of the selection of job application files, results of health checks and results of interviews that based on procedure that certification unit owned. The worker also passed the assessment and has been accepted as permanent worker.
- Worker placement and training are carried out in accordance with their expertise / type of work, such as prospective harvest

workers are placed as harvest workers and receive regular harvest training.

- Women workers are given equal rights, wages and opportunities to get promotions with male workers of the same type of work, for example there are several maintenance foremen who are female workers.

Based on the results of interviews with workers (harvester, pesticide applicator, and process operator) at MKNE, MTWE and MKNM, it is known that workers have never felt that the company has discriminated against since 2019 until now. This is because all activities from recruitment, performance appraisal, promotion, and union, each worker is given the same opportunity regardless of ethnicity, caste, nationality, religion, disability, gender, sexual orientation, gender identity, membership in trade unions, affiliations, politics, or age. There is no difference between the communication between superior and workers because of the things mentioned above, so that the workers do not feel isolated or discriminated against by the superiors. This has resulted in the absence of discrimination issues from 2019 to the present.

These explanations can conclude that the certification unit has treated all workers equally without discrimination based on gender, ethnicity, religion, health conditions or others.

6.1.4

A pregnancy test for workers is carried out every month just to ensure that pregnant workers are not allowed to do work with chemicals, not as a basis for discriminating against these workers. If declared pregnant, the worker will be transferred to a safer job but still equal in terms of wages and other benefits, so that there is no discriminatory action.

This is made clear by the results of interviews with women workers in the MKNE and MTWE in spraying activities stating that female workers are required to have monthly pregnancy testing at the clinic to ensure that no female workers working with chemicals are pregnant / breastfeeding and testing the pregnancy is not a discriminatory measure given by the certification unit.

6.1.5

Gender committees have been formed and are still active today in the company which is chaired by the committee chairperson along with coordinators in several sections and there are representatives in each unit.

The structure of the gender committee not only consists of female workers but also includes male workers.

Gender Committee Structure & Gender Committee Program MKNE: Chairman: Yellyanti, Secretary: Ratna Dewi, Treasurer: Asmidar
MTWE: Chairman: Doris Sinaga, Secretary: Fitriyanti, Treasurer: Winarti MKNM: Chairman: Nurjanah, Secretary: Endang Saputri, Treasurer: Linda Krisianti

The main objective of forming a gender committee is to provide a forum that can accommodate the aspirations / complaints of workers (especially women), as company partners in carrying out the activities of socialization related to gender and other policies related to workers' reproductive rights. In carrying out its activities this gender committee always collaborates with the labor union so that the socialization of matters related to women's rights can be conveyed properly and there is no discrimination in terms of gender.

The workers also knew of the existence of the gender committee because it had been routinely socialized by its management, the last socialization related to the gender committee (gender bias and equality) and the activity was carried out on April 20 to 23, 2020 which was attended by female workers and housing residents. The results of this socialization can be seen with the absence of differences in company operational activities such as promotional activities, the same status of workers without gender bias because overall are given equal opportunities for all genders (male or female) in work.

The results of interviews with maintenance workers (male and female workers) and representatives of the gender committee revealed that until now there were no reports / issues / complaints related to gender reported by the workers and at the moment the activities carried out were gender meetings during children healthcare (Posyandu), women recitation weekly and others. Currently the certification unit is more focused on gender bias and equality for women because the most vulnerable parties in plantation operational activities are women, but this does not mean that the company does not focus on other genders. This is evidenced by the absence of any issues or incidents related to this from 2019 until now.

6.1.6

Equal payment of wages has been made by certification unit properly, taking into account the ability, performance, expertise, length of work and other factors as a basis for remuneration. So that the payment of wages provided is in accordance with the burden / duties / types of work respectively. Based on the salaries of employees working period March, 2020 it is known that workers get a salary with a value that is in accordance with the minimum wage. Some for some employees with different classes and work

experience get a salary with a different amount based on length of work, ability, attendance and job performance. This is in line with statements from workers who were interviewed with types of work as harvesters and sprayers who have the same type of work but have different wage scales based on their performance, length of work in the company, productivity and other factors.

In addition, based on the results of review of payments, structure and scale wage, it was found that the certification unit already has a wage scale structure for each worker based on position, class, work performance, and not based on gender differences or origins. For example, the lowest wage scale is for permanent worker (PT Class) is PT 4 Class T1 and the highest wage is PT 1 Class A5. For female workers who are the head of the family, they still get benefit equality with other workers such as rice allowance, BPJS, and other benefits.

The results of interviews with workers (harvesting, spraying and mill operators) in MKNE, MTWE and MKNM note that workers already know that there is a wage scale structure for each level of workers and this has been proven by the difference in the monthly wage income presented on the pay slip. The monthly wages received are in accordance with the grade owned by each worker and so far, there have been no complaints / errors regarding this matter.

Status: Comply

6.2

Pay and conditions for staff and workers and for contract workers always meet at least legal or industry minimum standards and are sufficient to provide decent living wages (DLW).

6.2.1

The certification unit has procedures related to recruitment, selection, employment, promotion, retirement and termination of employment which are generally described in the Collective Labor Agreement period 2020-2022 written in Bahasa, in accordance with Decree No. 05/KPTS/IV/NAKERTRANS/2020 dated 26 March 2020. It is made in Indonesian language which explains the working conditions and rights / obligations of workers such as, recruitment, selection, transfer, promotion, performance appraisal, remuneration, discipline, overtime, and other provisions.

The certification unit does not have workers with the status of daily contract workers (BHL), for other status workers are Contract Workers (PKWT), Permanent Workers (PT workers class 1-4) and Staff (above PT workers). All rights for each employment status have been distinguished. Based on document verification there are temporary workers on MKNE (46 upkeep workers) and MKNM (3 compound workers). Work agreement were contained about right and obligation both of parties, that agreement also has recorded by Manpower Agency of Musi Rawas Regency.

The results of interviews with workers (harvesters, sprayers, fertilizers and mill operators) and union representatives know that workers have a sufficient understanding of their rights (wages, overtime, incentives, fines, etc.) listed in the Collective Labor Agreement and in accordance with routine socialization provided by the certification unit. Workers' wages in 2019, 2020 and 2021 have been above the minimum wage set by the government, wage based on years of service, ability, attendance and job performance (structure and scale wage) and there are no late payments every month.

A review of the February to April 2021 wage document for harvest workers, pesticides, sprayers and mill operators proves that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2019, 2020 and 2021. For example, workers' wages with the Employee Number 15023 (MKNE worker), 20034 (MKNE worker), 11606 (MTWE worker) and 09706 (MTWE worker) have a different based on wage scale structure 2019/2020.

Based on the above explanation it can be concluded that the workers have understood the work requirements that have been socialized by the certification unit in an understandable language.

6.2.2 and 6.2.3

The certification unit has Collective Labor Agreement are made in a Bahasa that explains the working conditions and rights / obligations of workers such as recruitment, selection, transfer, promotion, performance appraisal, working hours, remuneration, discipline, deduction, overtime, sick leaves, holiday entitlement, maternity leave and other provisions. Explanations related to the contents of the Collective Labor Agreement include:

- Article III concerning Employee Acceptance (recruitment, selection, transfer, promotion, performance appraisal) which explains that all workers wishing to join the company must follow the specified requirements including: being over 18 years old, having a health certificate, taking a selection exam, and other requirements.

- Article IV concerning Working Time which explains that there are 2 types of working time in the company, namely by working 8 hours per day or 5 working days in a week and 7 hours per day or 6 working days in a week, in which the total working hours are 40 hours in a week. a week.
- Article VI concerning Wages which explains the wage that cannot be lower than the minimum wage set by the government every year, granting rice allowance to all workers according to its calculation, and other explanations.

In addition to being generally stated in Collective Labor Agreement, the certification unit also has a decree, policy, memorandum and work contract for workers in orientation period that specifically explain these matters. An example is:

- Decree of the Board of Directors No. 341/CEO Sumsel/HR.PSM.Sumsel-Lambabel/12/2020 concerning Minimum Wage Determination & Wage Scale Structure in 2020 is Rp. 2,630,662 / month (minimum) determined based on Sumatera Selatan Province Minimum Wage Determination in 2020. For workers with the lowest wages are employees with PT 4 class 1 T status and the highest wages for workers with PT 1 class 5A status.
- Decree of the Sumatera Selatan Province established by the Governor of Sumatera Selatan in December 2020 about the implementation of the minimum wage in 2021.
- Employment contract for five (4) contract workers (PKWT), which explains the hours of work, wages, BPJS, leave, overtime, and others.
- January to March 2021 salary slips have a different based on wage scale structure 2020/2021 and all wages above the minimum wage.
- Overtime payment in January to March 2021 that has been accordance with applicable laws for workers.
- List of women workers that has been given maternity leave and pregnant workers in 2019, 2020 and until March 2021.
- Unit certification has provisions related to deduction / penalty which have been stated in the Collective Labor Agreement and further explanation is set out in an internal memo.
- In the payroll document, there is information that states the results of the worker's wages in one month according to the work performance of each worker. Payroll has also been accurate for each worker, for example the number of days worked in a month, premium payments, fines, deductions from workers' wages and other information that is in accordance with facts in the field.
- Etc.

Since 2019-2021 there has been no change in policy, but what has changed is the decision related to the minimum wage which has changed every year following the government's decision. Regarding the change in the minimum wage decision, it has been routinely submitted annually to workers at the beginning of the year and this is reinforced by the results of interviews with field workers and trade union representatives who are clear about any changes in the minimum wage every year.

Based on the description above, the certification unit has demonstrated legal compliance related to working conditions, such as compliance with minimum wage, working hours, overtime, maternity leave and other compliance.

The results of interviews with workers (harvesters, sprayers, and mill operators) and union representatives know that workers have a sufficient understanding of their rights (wages, overtime, incentives, deductive, fines, etc.) listed in the Collective Labor Agreement and in accordance with routine socialization provided by the certification unit. Workers' wages in 2019, 2020 and 2021 have been above the minimum wage set by the government and there are no late payments every month, working hours is seven (7) hour a day with 6 days in a week and for the overtime has been paid in accordance with applicable regulations.

A review of the January to March 2021 wage document for harvest workers, pesticides, sprayers and mill operators proves that the wages received are above the minimum wage and in accordance with the wage scale structure determined by the certification unit for 2020/2021 and all wages above the minimum wage. Payroll documents give accurate information about compensation for all work performed, for example payment of overtime hours is in accordance with applicable regulations.

Based on these explanations, it can be concluded that the certification unit has carried out work requirements in accordance with applicable laws and regulations in Indonesia.

6.2.4

The certification unit has provided welfare facilities to occupants in the form of housing, clinics, water supply, electricity, education, transportation and other facilities. The results of the field visit in the housing area revealed that workers were provided with adequate housing facilities with 2 bedrooms, 1 bathroom and there was daycare for children. The house is inhabited by 1 family and specifically for workers who are not married then 1 house will be filled by 2 workers. This is in line with the results of interviews with housing

residents stating that the facilities provided by the certification unit are houses, electricity, availability of clean water, transportation of school, school, child daycare, places of worship (mosque & church), sport facilities and others. In general, the facilities provided by the certification unit are good / suitable for use by workers and their families.

The company has compliance with the provision of clean water for employees available throughout the year. The auditor has carried out a field visit to the housing in Muara Tawas Estate where the water pump machine is in a good condition and can be used to draw water from the holding pool which is used for clean water in the employee housing.

The certification unit has also conducted monitoring for the condition of the feasibility of the facilities provided every year, such as housing that is repaired if there is damage (usually if there is damage the worker will inform it and it will be handled directly by the repair company), the availability of electricity that has been provided by the company in the form of PLN or a generator, and the availability of clean water which is always monitored for its feasibility every 6 months (the results of monitoring clean water in the residential area do not show any test parameters that exceed the threshold).

6.2.5

Certification unit has made it easier for workers and their families to obtain food sources by providing employee cooperatives that sell the daily needs of workers and provide access to vegetable traders to sell in the workers' housing area. In addition, there are also workers who open small business stalls to sell daily necessities in each housing.

Based on interviews with workers (harvesters, sprayers, maintenance and mill operators), housing residents, labor unions and gender committees, it is known that workers have no difficulty in getting food sources because the company has provided cooperatives that sell daily necessities and the existence of vegetable sellers given access to sell at home. In addition, workers can buy these needs into markets around the area of the company with less difficult access.

6.2.6

In Indonesia no living wage standard is established, so certification unit still implemented the national minimum wages for all workers. In addition to the payment of minimum wages, certification unit has been conducting an assessment of the prevailing wages and in-kind benefits provided to workers in the certification unit aligned with the RSPO Guidance for Implementing a Decent Living Wage.

The certification unit has conducted assessment of prevailing wage and all kind of benefits included in the calculation of wages, food costs, housing facility costs, nonfood costs, non-housing costs, and other costs. The results of these calculations are known that the positive variance between minimum wage of Musi Rawas Regency and (prevailing wage and in-kind benefit), for example: temporary workers have variance 12% and permanent workers with PT 4B grade have variance 24%.

6.2.7

The certification unit still the other employee status is Contract Workers (PKWT), Regular Workers (worker PT class 1-4) and Staff (above worker PT class). All the rights for each employment status have been distinguished. For workers with contract status for contract status (PKWT), certification unit also registered the worker with to Manpower and Transmigration Agency of Sumatera Selatan Province in September 2020.

In the 2021 assessment, the certification unit still has workers with contract status (PKWT) for the MKNE units for main jobs, but there is a program to recruit workers from contract worker status (PKWT) to permanent workers. However, their performance is still being monitored to be appointed as permanent workers. Currently, the total number of workers available is 1,226 workers with a composition of permanent workers and contract workers (PKWT) as much as 63 workers.

The results of interviews with spray workers, harvester and mill operators found that workers understood the recruitment system, the status of workers and the orientation period that had to be passed before the worker was appointed as a permanent worker. These processes are stated to be fair enough and provide equal opportunities to work according to the abilities, expertise and achievements of the workers during the contract period. In terms of wages, it is in accordance with the minimum wage standard and workers have also received BPJS and PPE from the certification unit.

Status: Comply

6.3

The unit of certification respects the rights of all personnel to form and join trade unions of their choice and to bargain collectively. Where the right to freedom of association and collective bargaining are restricted under law, the employer

facilitates parallel means of independent and free association and bargaining for all such personnel.
6.3.1

The certification unit has a policy related to trade unions contained in Circular No.094 / CEO2-SE / 12/2010 dated December 14, 2010 there is a statement of recognition of freedom of association. The document is published in Bahasa which can be understood by all employees. The establishment of the union is in accordance with the applicable laws and regulations and has been recorded at the Manpower Office.

Muara Kandis Mill, Muara Kandis Estate and Muara Tawas Estate has its own Labor Union. They already have decree related organization structure and letter of registration to Labour Agency in 2011 and 2017. During stakeholder consultation with Labour Agency of Musi Rawas, both organizations has been registered and approved officially. Based on verification and interview, the employee of PT. Djuandasawit Lestari has divided into three (3) labor union named *FSB Nikeuba*, *SPPPP-SPSI* and *SBDB-MR*. Whole employee are voluntary and free to join the labor union.

6.3.2

The certification unit has a list of workers who have joined the union and also has records of meetings between worker unions and management representatives as well as with internal unions. The following are examples of records of meetings conducted by workers unions in 2020/2021, namely:

- The meeting between the union with management representative on January 22, 2021 a discussion about preparation for the OSH month commemoration.
- The meeting between the union with management on February 18, 2021 to discuss maintaining health and safety during rainy condition.
- The meeting between the union and management representative on March 23, 2021 discussed about leave, employee home repairs and covid health protocol.

Based on the results of interviews with labor union representatives and their members who are workers in each unit, it is known that the union lobby holds meetings every month with those accommodated in Bipartite LKS meetings between worker representatives and management representatives and since 2019 until now there has been no labor issue. which exists. This is also supported by the results of a review of worker complaint documents and the absence of complaints submitted to trade union representatives.

6.3.3

The absence of unit certification interference in the selection or operation of labor union activities, this is evidenced by the results of interviews with workers and union representatives stating that in the process of selecting / making decisions and planning activities, members provide input / aspirations to their representatives each to make an election / decision-making and no management has a position as staff / managerial (assistant and above). The employee who currently serves as the Chairman of the Labour Union is Foreman at mill and estate, then there will be no conflict of interest that occurs with the company because there are no workers who have the authority as decision makers (staff class and above). The explanation has reinforced the fact that management did not interfere directly / indirectly with the taking decisions and activities carried out by labor unions.

Based on interviews with labor union representatives who explained that the company had given freedom of association and at present labor unions have been formed. The establishment of the union is in accordance with the applicable laws and regulations and has been recorded at the Manpower Office. Certification unit is giving freedom for worker to express their opinion and also, certification unit did not give any intervention related to labor union activity.

Status: Comply

6.4
Children are not employed or exploited.
6.4.1 & 6.4.2

The Certification unit has a policy regarding the age requirements of workers is contained in Circular from HR Director to all Unit Head number 002 / SE-HRDV / 03/09 dated March 31, 2009 regarding the minimum age limit. Also, in the process of hiring employees this is evidenced by the Identity Cards at the time of employee recruitment. Document verification results reveal that there are no workers under the age of 18. In addition to having a policy governing the minimum age of workers for workers, the certification unit also includes a clause on child protection and a prohibition on employing workers under the age of 18 in any agreement with the contractor. The policy was socialized to workers on 20-21 October 2020 and to the contractor when signing the work agreement.

6.4.3

Based on field visits and interviews with workers in the fields of MKNE, MTWE, and MKNM, it is known that the minimum age for work is 18 years, and no workers found below the minimum age specified. This is supported by the results of a review of company and contractor workers' document which proves that there are no workers under the age of 18 at the time of entering work, the youngest age of workers is 21 years when entering work.

The results of the review of the cooperation agreement document with the contractor for the transportation of FFB (Agreement No. 006 / DSL / JKTO-II / XII / 2019), it is known that in the agreement has a separate clause to ensure that the contractor does not employ minors (under 18 years old) and complies with the prevailing laws and regulations in Indonesia.

Based on this, it can be concluded that the unit of certification has a policy on child protection including the prohibition of child labor and has been well documented and known to all workers.

6.4.4

Certification unit has policy regarding the age requirements of workers is contained in Collective Labor Agreement states that the requirement for accepting workers is at least 18 years old. Policies regarding the age of workers are also available in GAR Social Environment Policy concerning which states that it is forbidden to employ child labor and under the age of 18 (eighteen) years, this is evidenced by the Identity Card (KTP) at the time of employee recruitment. The results of the verification of documents revealed that there were no workers under the age of 18. In addition to having a policy governing the minimum age for workers for workers, the certification unit also includes clauses on child protection and prohibitions on hiring workers under the age of 18 in any agreement with the contractor. The policy was socialized to workers on February 14, 2020 and to the contractor when signing the work agreement.

Based on work agreement with contractors' review (Contract with PT SJA No. 006/DSL/JKTO/II/XII/2019-ATBS, dated December 2, 2019 and valid for 5 years). In addition, based on interview with contractor there is an Integrity Pact between the certification unit and the contractor, such as the Integrates Pact with PT SJA on May 15, 2020 in point 4, explaining the prohibition of employing minors. It is stated that the contractor must protect and not employ minors (under 18 years of age). This is supported by the results of a review of certification unit and contractor workers' document which proves that there are no workers under the age of 18 at the time of entering work, the youngest age of workers is more than 18 years old when entering work.

Status: Comply

6.5

There is no harassment or abuse in the workplace, and reproductive rights are protected.

6.5.1 & 6.5.2

The Certification unit have a policy to protect reproductive rights and prevent all forms of sexual harassment and violence. The policy contained in Circular from CEO 2 No. 003 / CEO2-SE / 01/2011 dated January 10, 2011. It explains that every worker is entitled to receive protection against sexual harassment in the workplace and Sexual harassment is an offense and if convicted of sexual abuse offenders will be penalized in accordance with applicable regulations. The committee gender has socialized to the employees and the representatives of the committee gender are available in each division.

Company has established gender committee in each unit and its program is conducted socialization to the worker especially female worker, such as policy about reproductive rights, spraying technic, harassment or abuse in the work place complaints mechanism. Complaint mechanism explains that the company could keep the confidentiality of whistleblowers identity based on the sensitivity of issues, if the case goes public and the risk of revenge and so on.

In the Collective Labor Agreement, there are regulations concerning female menstruation leave as much as 2 days/month (first and second day) with a doctor's examination, as well as maternity leave 1.5 months before giving birth and 1.5 months after birth with the calculation of a doctor's examination. The CH's procedure of Handling of Complaints and Grievances assured the anonymity of the reporting and the revealer of the case.

Based on interview with female worker in MKNE, MKNM and MTWE they understand about the policy and know how to make a complaint if they found out about harassment issue. They also have their reproductive leave such as menstrual leave or 2 days and maternity leave for 3 months. Based on interview with gender committee, there is no cases of sexual abuse reported in last year.

6.5.3

The certification unit has Policy No. KHI-SMART/005-00 dated 01 August 2017 concerning Pregnant and Breastfeeding Women Workers. The policy explains about giving mothers special time to breastfeed their children, prohibiting pregnant / breastfeeding

women workers from working with chemicals, providing light work / which does not endanger the mother / obstetric / child, and providing a special room for breastfeeding her child.

For now, the certification unit has recorded employees every month in each unit by conducting pregnancy checks for spray employees and the result is that no spray employee is pregnant. From the monitoring results, the company has provided special needs for the future such as the availability of a midwife / doctor at the company clinic as preparation for birth, providing a special room for breastfeeding in childcare and transferring workers who are pregnant from work related to chemicals (however there are no workers who are pregnant at the job).

Based on interviews with women workers and gender committee representatives, it is known that the certification unit has provided a special place for breastfeeding at child daycare with special time to breastfeed. There is no prohibition from supervisors in the field related to this matter and specifically workers in the field who do not bring a vehicle will be delivered / picked up by the foreman at these times.

The certification unit has specifically provided the need for new mother or breastfeeding workers to breastfeed by setting a special time for breastfeeding at work, the availability of a special room for breastfeeding and other supporting facilities.

6.5.4

Complaint mechanism of workers was contained in Procedure No. SOP/SMART/GIMS-SCMD/USDV/I/001 Date 02 June 2016 rev 11 April 2017. The procedure aims to accommodate complaints and grievance from employees. In the procedure described that if requested, the company guarantees the confidentiality of the reporting identity and the disclosure of disgrace or incident (whistleblower).

The results of interviews workers for example harvester, spraying teams, mechanic and warehouse operator are known to be aware of the grievance mechanism. Related complaints of sexual harassment (women's issues) can be submitted to the gender committee. In the last year period, that hasn't any complaint related to sexual harassment, violence at work/reproductive rights. This is in line with the results of interviews with gender committee officials who stated that if there were complaints of sexual harassment (women's issues) they could be submitted to the gender committee and the explanation given by the representative was clear enough and had the qualifications to conduct complaint and victim handling; anonymity protection and whistleblower; pregnancy test; jobs accessible for gender.

Status: Comply

6.6

No forms of forced or trafficked labour are used.

6.6.1 & 6.6.2

The company have policy related prohibits forced or bonded labor or debt bondage and take steps to prevent it. The procedures related to human resources management shows that every worker has a work agreement that describe specific job description. Based on employee list in 2020 known that there are no migrant workers, forced labor. Every worker has a work agreement that describe specific job description, there is no substitution of contract without prior consultation and agreement from the worker, for example:

- There is no retention for identity, because all labor documents for individuals are in the form of photocopies and not original items such as ID cards, diplomas, family cards and others.
- There is no contract substitution, because all existing contract workers currently work in accordance with existing contracts such as contract workers for maintenance activities only doing maintenance activities and do not employ workers other than those stated in the contract.
- The freedom of workers in resigning, because if the worker wants to resign there is no understanding or prohibition from the company to the worker concerned. This is evidenced by the presence of workers who resigned to move to work and the company gave all their rights as fully resigned workers without any shortcomings.
- There is no coercion in doing overtime work, workers who do overtime at the company can refuse if ordered to do overtime activities because overtime is not the worker's obligation and the company also does not prohibit this.

Based on employee data and interview with management unit, most of the workers came from local communities. They have the recruitment process in the company and is in accordance with applicable employee acceptance procedures.

There is no significant obstacles related to employment or violations of company regulations. For example, for the harvesters works daily based in 7 working hours. Certification unit provides output targets that can be obtained in less than 7 hours of work. If the harvester obtains more output within or more than 7 working hours, then the harvester will get the harvest premium payment. No penalty is given to the harvester if it does not get output due to natural factors such as rain. Based on payment list, the harvesters have earned above the minimum wage.

Based on employee data and interview with workers, most of the workers came from local communities. They have the recruitment process in the company and is in accordance with applicable employee acceptance procedures. Based on the results of interviews with workers in plantation and mill, it is known that currently there are no migrant workers, retention of identity, payment recruitment fees, contract substitution, involuntary overtime, lack of freedom of workers to resign, penalty for termination, debt bondage, and withholding. This is because the certification unit has carried out its operations in accordance with applicable regulations.

Status: Comply

6.7

The unit of certification ensures that the working environment under its control is safe and without undue risk to health.

6.7.1

The certification unit have persons that responsible for the OHS program within the organizational structure of Committee of Occupational Health and Safety (P2K3) established in each management unit. The P2K3 team has received approval from the Head of Manpower and Transmigration of the Sumatera Selatan Province and the P2K3 secretary is a certified occupational health and safety expert. Safety expert license number 5/10114/AS.02.04/XII/2019 dated 23 December 2019 on MKNM for example. OHS committee routinely conducts monthly meetings on OHS issues in the workplace. The documentation of the meeting was recorded and stored well. Based on document review, it is known that monthly meetings are conducted to discuss about OHS such as consistency of PPE usage, work accident analysis, report, fire simulation, checking of emergency response equipment, OHS sign board, safety patrol, etc.

This is the OHS Committee that has been Ratified by related agencies:

- The establishment of the P2K3 (OHS Committee) for PT Djuanda Sawit Lestari (MKNM) which were registered / approved by the Manpower and Transmigration Agency of Sumatera Selatan Province in April 12, 2021 (Decree No. 05/KPTS/NAKERTRANS/2019). There is a decree on the Appointment of a General OSH expert on behalf of FK with No. 5/10114/AS.02.04/XII/2019 dated December 23, 2019.
- The establishment of the P2K3 (OHS Committee) for PT Djuanda Sawit Lestari (MKNE) which were registered / approved by the Manpower and Transmigration Agency of Sumatera Selatan Province in April 8, 2021 (Decree No. 08/KPTS/NAKERTRANS/2019). There is a decree on the Appointment of a General OSH expert on behalf of FSD has extension process from PJK3 number 471/DIP-Sket/VI/2020 dated June 5, 2020.
- The establishment of the P2K3 (OHS Committee) for PT Djuanda Sawit Lestari (MTWE) which were registered / approved by the Manpower and Transmigration Agency of Sumatera Selatan Province in March 17, 2021 (Decree No. 04/KPTS/NAKERTRANS/2018). There is a decree on the Appointment of a General OSH expert on behalf of NW with No. Kep.19923/Naker-Binwask3/VI/2018.

6.7.2

SOP for Accident and Disease Management Due to Work No. SOP / SMART / HESS - EHSD / SADV / I / 005 and Emergency Response No. SOP / SMART / GENERAL / SADV / I / 005 has been ratified by company. In that procedure has explained the handling of accidents from reporting to coordination. Simulation was performed regularly to ensure the preparedness of emergency response equipment in the company. The simulation was performed on hydrants located in the mill and water pump in Estate, the result of the simulation was concluded that the emergency tool that certification unit have is ready for use. The routinely emergency simulation that has been conducted by certification unit in dated 31 August on Estate and dated 29 August 2019 on the mill.

The Certification unit has licensed first aid officers. Muara Kandis Mill has a First Aid License on behalf of DPM (license number 26/P3K/Nakertrans/2018) and ERW (license number 25/P3K/Nakertrans/2018) approved by Nakertrans of South Sumatra Province. Muara Kandis Estate has a First Aid License on behalf of MAR (licence number 24/P3K/Nakertrans/2018) DG (number 23/P3K/Nakertrans/2018); SUG (license number 21/P3K/Nakertrans/2018) and MLP (licence number 22/P3K/Nakertrans/2018) were approved by the Nakertrans of South Sumatra Province.

Certification unit also has a first aid box in each unit and based on document review it's concluded that the contents in the first aid

box are sufficient (21 items). There is also a checklist of observations of the contents of first aid boxes routinely performed every month by first aid officers.

Based on field observation, there are evacuation routes in the mill and plantation office areas. Besides that, the auditor found a first aid officer in the field, namely foreman who carried a first aid bag in the operational area of the plantation.

The result of interviews with the first aid officer explained that the company had prepared first aid facilities for workers brought by the field foreman.

The certification unit has documented every work accident that occurred in the one-year recapitulation period 2019-2020. All work accidents have been reported to *BPJS* and the labor agency.

6.7.3

Based on the results of field visits and interviews with workers (harvester, pesticide applicator and mill operators) in the MKNM, MKNE and MTWE units, it is known that workers have received PPE for free every year according to their respective types of work and if there is PPE damaged, it can be immediately reported to the direct supervisor for replacement. At the time of the audit, all workers were seen to have used PPE in accordance with existing standards and the level of risk, such as pesticide applicators using aprons, masks, face shields, gloves, boots, and others.

In addition, the certification unit also has proof of the delivery of PPE to all workers every year and replacement of PPE that is damaged, for example the delivery of PPE in the form of safety shoes and masks on September 23, 2020 for 20 workers, and replacement of PPE in the form of safety shoes on the April 15, 2021 to 69 workers. Every PPE given to all workers (all level workers) is in accordance with the needs, types of work, risks and conditions of the PPE, this has been well documented from the PPE award records kept by the OHS Department. This has been regulated in the hazard identification document, risk assessment and risk control (HIRAC) as well as the PPE for Job Specification document.

The certification unit also has a sanitation facility for a pesticide applicator in each unit which is used as a storage, cleaning and replacement area when coming from work to home from work. This is done to ensure that workers arrive clean and come home clean without bringing hazardous chemicals to the home location. Based on the results of field visits to pesticide sanitation facilities in MKNE and MTWE it was found that the facilities were clean and well organized, there were room which were used for bathing and cleaning PPE separately.

6.7.4

The company has had a clinic and its licensed company's doctor and paramedics. All workers including contractor's workers can use this facility. For further or un-handled medical care covered in government employment and health insurance (*BPJS Ketenagakerjaan* /employment insurance) & *BPJS Kesehatan*/ health insurance). This insurance for all workers in all units have been paid monthly based on document review according to the applicable rule. The latest payment of *BPJS Kesehatan* was paid on 05 May 2021, while *BPJS Ketenagakerjaan* was paid on 30 April 2021. Based on verification of payment in all unit, the payment has been made for all workers and/or dependents.

Based on document review and interview with the workers (including contractor's workers), Labor Union and Contractor, it was known that there is no issue related medical care. If the clinic cannot handle the medical care, the patient will be brought to the partner hospital in the city by company's ambulance. For contractor's workers, it is known that the accident insurance for workers is covered by the contractors.

6.7.5

The company is still consistent in monitoring the recording of occupational accidents by calculating the lost time accident (LTA). Recapitulation of work accidents with a formula to find the level of severity and frequency of accidents. This document informs the time period, the number of working days, the number of non-effective working days, overtime, hours of work in total, the number of accidents, the number of working days lost, hours of work a year, the number of accidents a year, lost days a year. Calculation of Severity Rate and Frequency Rate is reviewed regularly and monitoring will be evaluated at the monthly meeting of Committee of Occupational Health and Safety. For examples in period of January till December 2020 there are FR: 1 and SR: 13 on MTWE.

Status: Comply

PRINCIPLE #7 PROTECT, CONSERVE AND ENHANCE ECOSYSTEMS AND THE ENVIRONMENT

7.1

Pests, diseases, weeds and invasive introduced species are effectively managed using appropriate Integrated Pest Management (IPM) techniques.

7.1.1

Strategy on pest integrated management has refers to procedure related to integrated pest observation and control, among others:

- Rat Control Procedure (IK / Smart / MCAR / VII / TA-HPT / 07). Censuses on mature plants are conducted every 3 months namely January, April, July and October. The critical threshold of rat attack is 5% of the census. Biological control by owl observation. Chemical control using rodenticides.
- Detection procedure for nettle caterpillars (IK / Smart / MCAR / VII / TA-HPT / 01). LEC (Leaf Eating Caterpillar) detection is done every 2 months. In the event of an attack there is no need for detection but rather a census.
- Palm Oil Eater (IK / Smart / MCAR / VII / TA-HPT / 03) caterpillar Control Procedures by planting beneficial plants, such as *Turnera subulata* and *Cassia spp* along Main Road (MR) and Collection Road (CR), and *Antigonon leptosus* on the corner block.
- Work instruction census and control of Ganoderma (IK / Smart / MCAR / VII / TA-HPT / 10). Census is carried out on 100% of plants using a plant census map. In endemic areas the census starts when the plant is 3 years old and if there is no attack the census is carried out once a year.

Certification unit are able to shows realization of integrated pest control plans in 2020-2021. For example, record of census is presented as follows:

- Rat and LEC (Leave Eating Caterpillar) census for MKNE in 2020 with the average attack below 2% and there is no sign of attack in several periods of census time in 2020. below the minimum economic threshold so that the certification unit does not control activities with chemicals (pesticides) and still uses natural controls such as the use of beneficial plants / predators (barn owl).
- Rat and LEC (Leave Eating Caterpillar) census for MTWE in 2020 with the average attack below 2% and there is no sign of attack in several periods of census time in 2020. below the minimum economic threshold so that the certification unit does not control activities with chemicals (pesticides) and still uses natural controls such as the use of beneficial plants / predators (barn owl).

In general, based on the recording of Pest and Disease Monitoring Census it is known that there are no pests and diseases that cross the minimum economic threshold.

In order to avoid P&D (include weeds) resistance and prophylactic uses of pesticide, certification unit had substitute and/or rotate the use of pesticides for the same target, for example, in term of broad leaf control, the use of pesticide with active ingredient *Methyl Metsulfuron* could be substitute with pesticide with active ingredient *Triclophyr Butoksi Ethyl Ester*, *Dimethyl Amine* and *Isopropyl Amine Glyphosate*.

In addition, during the field observation activities carried out at the MKNE and MTWE units it was known that there were beneficial plants planted on each edge of the block as host plants for predators for LEC (Leaf Eater Caterpillar) control and there was also the use of barn owl (*Tyto alba*) as pest control for rat. The unit of certification has facilitated the use of barn owl by creating nests with a ratio of 1:30 in each unit (MKNE and MTWE). The results of the review of monitoring documents on the existence of active nest updates up to the period of April 2021 are for MTWE with a total of 122 nests, 98.36% of which are active and MKNE with a total of 146 nests which are all active.

7.1.2

The certification unit has shown a list of invasive species 2020 referring to Environment and Forestry Ministry Regulation No. P.09 / MENLHK / SETJENKUM.1 / 12/2016. Based on the documents shown, it is known that there are three (3) species used for biological control agencies, namely *Cassia tora*, *Turnera ulmifolia* and *Urena lobata*. Related to this, the certification unit has conducted monitoring activities to ensure / monitor their distribution.

7.1.3

Based on the review of the PT Djuandasawit Lestari IPM (Integrated Pest Management) document since 2019-2021, there were no extraordinary circumstances requiring pest control with fire, the results of the document review show that the pest condition is still under control every year and below the economic threshold so that no chemical control or fire control has been carried out so far. Based on the results of field visits to MKNE and MTWE, there were no indications of burn marks after the use of fire for pest control.

Status: Comply

7.2

Pesticides are used in ways that do not endanger health of workers, families, communities or the environment.

7.2.1 & 7.2.2

The certification unit has SOP and work instruction on weeds management, the guidance covering about chosen, storage, application, contaminated handling, known about signs and symptoms of pesticides poison and first aid for poison case. To ensure pesticide used are in accordance with the target, certification unit conducted identification the type of weed found in operational area.

Pesticide usage justification has shown through census analysis. for example, as follows:

- Rat and LEC (Leave Eating Caterpillar) census for MKNE in 2020 with the average attack below 2% and there is no sign of attack in several periods of census time in 2020. below the minimum economic threshold so that the certification unit does not control activities with chemicals (pesticides) and still uses natural controls such as the use of beneficial plants / predators (barn owl).
- Rat and LEC (Leave Eating Caterpillar) census for MTWE in 2020 with the average attack below 2% and there is no sign of attack in several periods of census time in 2020. below the minimum economic threshold so that the certification unit does not control activities with chemicals (pesticides) and still uses natural controls such as the use of beneficial plants / predators (barn owl).

Based on the results of the census, it is known that the certification unit does not use pesticides to control pests or disease, the use of pesticides is only carried out as a land sanitation activity to control weeds.

The certification unit has documented records of pesticide toxicity in the document of Monthly Pesticide Toxicity Data. The document is recorded product name, active ingredients, LD₅₀, area treated, amount of active ingredients applied per Ha, and total application. This document is constantly recorded and updated by Estate Sustainability Officer each month. Unit certification has also classified the pesticides used according to the WHO class, such as Erkafulon 20 WP (*methyl metsulfuron*) with the WHO classification, namely unlikely to present, Garlon (*triclopir*) with the WHO classification, namely class 3 and so on.

7.2.3 & 7.2.4

The certification unit has carried out the IPM quite effectively, with no use of chemicals for pest control and does not use pesticides as prophylaxis. The pesticide used is routinely for weed control and if the conditions of the circle and path are still quite standard, weed control will be suspended.

The IPM programmed already listed which is then detailed into a monthly work plan and daily work plan. The IPM program prioritizes routine monitoring of the presence of pests. Pesticides are the last alternative control if indeed the observations show a value above the control threshold. Basically, the application of IPM aims to minimize the use of pesticides in pest control.

The certification unit has shown a document on Recapitulation of Pest and Disease Census in which it contains the realization of the implementation of detection activities and census of disease pests. Based on realization of the caterpillar census and rat census activities in 2020 PT Djuandasawit Lestari, there are no indication of pest attack that has been above the minimum threshold, so no control is needed.

Based on document review and field observation, several IPM program with biological approach that has been implemented such as rat control by *Tyto alba*, and LEC (Leaf Eating Caterpillar) by planting beneficial plant such as *Turnera subulata* and *Casia cobanensis*. Moreover, it has also conducted early detection routinely listed in the monthly report of early warning system. There is no prophylactic use. In 2019-2021, the certification unit does not use pesticide for pest control at all. Based on the results of interviews with pesticide applicators in MTWE and MKNE, it is known that the use of pesticides is only for land sanitation activities as control of weeds and there has been no use of pesticides to control pesticides or disease since 2019 until now.

7.2.5

The certification unit has shown the President Director of SMART Tbk issued a memorandum not to use paraquat in 2016. Regarding to *Pesticides that are categorized as WHO Class 1A or 1B, there is Social and Environment Policy that stated* minimized and eliminated as part of a plan, and shall only be used in exceptional circumstances. Based on document verification and field visit to pesticide storage, there is no paraquat and WHO Class 1A or 1B, or that are listed by the Stockholm or Rotterdam Conventions application from January 2019 until June 2020.

7.2.6

The certification unit has provided safe working practices training on pesticide handling or application, for example as follows:

- Best Management Practices (BMP) Training which includes pesticide handling / application, manuring, sanitation, and IPM on November 14, 2020 at MTWE with a total number of participants is 53 people.
- Best Management Practices (BMP) Training which includes pesticide handling / application, manuring, sanitation, and IPM on November 13, 2020 at MKNE with a total number of participants is 80 people.

The results of field observation in rinse house, PPE warehouse and interview with pesticide applicator MKNE and MTWE, it is known that the applicator have been given regular training in safe work practices. This was evidenced by the explain the correct way to work in accordance with the procedures including how use and handling the risks in accordance with material safety sheets. There have been sheets of safety work (MSDS) and the symbols of hazardous and toxic materials are properly installed on the walls and doors of warehouse. The pesticide applicator also using personal protective equipment in accordance with specified hazard identification and material safety data sheet such as respirator mask, gloves, safety shoes, apron and googles. Furthermore, clean water and soap are available on the field. In addition, employees are also informed about the steps of secure work in each roll call in the morning before work. Meanwhile, the spraying workers interviewed also claimed that after spraying activity they will be washing up and drying up the PPE and spraying tools (sprayer tank, jerry, etc), and taking shower/changing clothes in special place near pesticide store of the division office. Therefore, in observation they have a storage for keeping all PPE's and spraying tools after use.

Based on the explanation above, it was concluded that those who applied the pesticide were employees who had attended the training, while the employees understood the dangers and risks related to the chemicals used.

7.2.7

Based on observation to Pesticide Store on the MTWE and MKNE, it was known that all pesticides have properly stored on a warehouse, separated based on type, equipped with balance record, hazardous symbols, fire extinguisher, MSDS, first aid box, etc. Used pesticide containers will be used for pesticide mixing and distribution to the field. Meanwhile, the rest were sent to Temporary Hazardous Waste Warehouse. Moreover, based on observation to employees housing complex, it was known that there is no use of used pesticide containers for domestic purposes.

7.2.8

The company has documents related to the handling of pesticide waste in the following documents:

- The company has an SPO for material management and its transfer (SOP / SMART / LEMS-EHSD / SADV / I / 006) which explains the material inspection and characteristics including hazardous chemicals. The officer who carries out the control is the warehouse clerk; the warehouse head has the right to reject chemicals that have been damaged and have expired. Officers periodically monitor the condition of the stored material to find out how damaged it is and how much it is. If it is known that materials and chemicals are disposed of at the Hazardous Waste Storage, to the final disposal site, or returned to the supplier.
- SOP / SPO / SMART / LH-18 concerning Hazardous waste management, legalized by the Head of Environmental & Sustainability Division on July 1, 2010. The document describes the work steps for handling hazardous waste, emergency response handling temporary storage of hazardous waste, documentation of handling and control documents related to hazardous waste.
- SOP / SPO / SMART / LH-09 on July 1, 2010 at point 6.3.b explains that the used pesticide packaging that has been washed is returned to the supplier. Available work instructions Washing and cleaning pesticide and fertilizer packages. Wash the used pesticide packaging 3 times (according to the MSDS) and reuse the used washes for spraying. Washing the sack is done by soaking it for 30 minutes and using used water to pour it over oil palm plants or plants in the yard.
- The company also has a safe work instruction for pesticide application activities in the Work Instruction document number SMART / MCAR / XII / TA-PTM / 01.

The company shows evidence that each pesticide package has been stored and is not used for other purposes, for example monitoring the entry and exit of used pesticide packaging for the period of 2021. The document explains the number of pesticide packages that leave the central warehouse and those that enter (after field application) to the Hazardous Waste Warehouse. Pesticide packages that go in and out are recorded based on each type of pesticide from each farm.

The results of field observations in residential areas showed no indication of using used pesticide packaging for other uses. The results of field observations at Hazardous Waste Warehouse at MKNE, MTWE and MKNM show that used packaging has been stored in Hazardous Waste Warehouse by first being split / chopped which aims to save storage space and avoid reuse by certain parties.

The company shows documentation of the training carried out, such as integrated pest control training, spray and fertilization training which was held on September 13, 2020 for MTWE and MKNE. The integrated pest control training was attended by 18 participants, the spray training was attended by 54 participants and the fertilization training was attended by 12 participants.

Based on the foregoing, it is known that the certification unit has sufficiently good documentation regarding the storage of pesticides with recognized best practices so that this is declared to have been fulfilled.

7.2.9

Based on information from estate management, and previous reports, it was known that there was no pesticide application through aerial method by plane. All pesticides have applied through spraying both manually.

7.2.10

The certification unit have a medical examination for pesticide operator on March 10, 2021. MKNE and MTWE has a list of the latest pesticide operator as many as 47 workers. All spraying workers has examined health through inspection types of medical checkup, cholinesterase and spirometry, to ascertain the condition of workers in good health.

Examination results stating that all workers spray is in a healthy condition. Auditor conduct interviews with spraying workers in MKNE and MTWE and they admit that they have not been exposed to skin disease and itches because they always use PPE while working.

Auditor conduct interviews with spraying workers in MKNE, MTWE and they admit that they have not been exposed to skin disease and itches because they always use PPE while working.

7.2.11

The company has a policy on prohibition for pregnant and breastfeeding women to works related to pesticide is presented in Memorandum VPA PSM 2 No. 001/MEMO-VPA PSM2/04/2011 dated April 8th 2011. This policy has well implemented by unit certification, as confirmed to Gender and Bipartite Committee.

Based on the record of the employee register and the spraying members list, there is no women who is pregnant or breastfeeding works as a pesticide operator.

Status: Comply

7.3

Waste is reduced, recycled, reused and disposed of in ways that are environmentally and socially responsible manner.

7.3.1

The company has a record of identification of waste sources listed in the 2020 environmental aspect list and evaluation document which has been approved by the Mill Manager and the Manager of each plantation. besides that, the company also has several procedures related to waste management and utilization, including:

- SOP for POME and air waste management number SOP / SPO / SMART / LH-09 dated July 1, 2010 which regulates the management of Factory Waste such as factory waste in the form of gas, solid waste in the form of shells, fiber and empty baskets, POME from processed FFB and sedimentation waste to precipitate dissolved solids. This SOP also regulates the Management of Plantation Waste such as fronds, water left over from washing pesticide packaging, and agrochemical packaging waste.
- SOP for the utilization of waste (solid, liquid and air) which is listed in the SOP for waste management with document number SOP / SMART / LEMS-EHSD / SADV / I / 002 dated 1 July 2014. The purpose of this SOP is to regulate waste management generated during the operational process so as to reduce the risk of possible contamination, such as the use of liquid waste in the form of POME which is fully utilized for plantation activities as organic liquid fertilizer in the Land Application (LA). In addition, the utilization of solid waste in the form of shells, fiber and empty beds is fully utilized to support plantation activities and factory processing.
- The company also has a specific SOP regulating the management of hazardous and toxic waste with document number SOP / SMART / LEMS-EHSD / SADV / I / 002. This document regulates several things, including:
 - Medical waste in the form of used syringes, expired drugs, used packaging, used cotton / bandages and others.
 - Hazardous and toxic waste in the form of used oil, used batteries, used oil filters, contaminated rags, used TL lamps and others.
 - Management of waste from used agrochemical packaging.

The company has a permit for temporary storage and / or utilization of hazardous waste from the Blood Government for all its

hazardous waste warehouses. The company has 3 hazardous waste warehouses with 2 permits, namely:

- Muara Kandis Mill and Muara Kandis Estate in the form of a temporary storage permit for hazardous waste number 503/06 / LB3 / DPM-PTSP / VII / 2019 concerning the extension of the hazardous waste management permit for PT Djuandasawit Lestari's temporary storage of hazardous waste dated 16 July 2019 which valid for 5. Based on this permit it is known that the coordinates of the hazardous waste warehouse are located at Muara Kandis Mill with coordinates S 02°55'06,3 " and E 103°10'12,7 " and in Muara Kandis Estate S 02°55 '06 .1 " and E 103°10'12.7 " .
- Muara Tawas Estate in the form of a temporary storage permit for hazardous waste number 503/10 / LB3 / DPM-PTSP / XI / 2019 concerning the extension of the hazardous waste management permit for temporary storage of hazardous waste on 4 November 2019 which is valid for 5. Based on this permit it is known that the coordinates of the temporary storage place for Hazardous waste are located at Muara Tawas Estate with coordinates S 02°55'06,3 " and E 103°10'12,7 " .

Regarding the management and transportation of Hazardous waste, the company collaborates with the official hazardous waste collection contractor, namely PT Primanru Jaya. The company can show the cooperation agreement and licensing requirements that have been owned by PT Primanru as the waste carrier. The company has and can show documents for storage and handling of hazardous waste in accordance with the SOP for storage and handling of waste and Government Regulation Number 101 of 2014. These documents include a balance sheet, logbook and manifest / festronic of hazardous waste. Based on the results of the document review by comparing the balance sheet and logbook, it can be seen that the delivery of waste to the hazardous waste warehouse for February and March 2021 has been appropriate and there is no difference in the amount submitted. Likewise, the comparison between the balance sheet and the waste transportation Festronic carried out on February 5, 2021 shows that the balance document shows that the amount of hazardous waste in the month after transportation (February 2020) starts from empty. Thus, it can be concluded that there are no recording errors and differences based on the Balance Sheet, Logbook and Festronic documents, this shows that the company has documented the storage and handling of Hazardous waste properly. The festronic document is data on the results of transportation from all TPS owned by PT. DSLs that are within the scope of certification include MKNM, MKNE, MTWE and outside the scope of certification, namely PDNA and MKNT. The company has kept records well so that waste management data can be traced easily and there are no discrepancies in the recording.

The company also has supporting documents, including:

- Hazardous waste recording document shown in the hazardous waste logbook document. For example, based on the hazardous waste logbook study for the period January - March 2021 signed by the Daily Implementation and the Trustees, it is known that the shelf life of Hazardous waste does not exceed 180 days.
- Report on the Implementation of Hazardous waste Management for quarter 1 of 2021 dated April 30, 2021.
- A quarterly hazardous waste balance report contains a waste balance and hazardous manifest, the company has sent a hazardous waste management report for the first quarter of 2021 to the Environment and Land Office of Musi Rawas Regency on April 20, 2021.
- Minutes of submission of hazardous waste dated 18 February 2021 signed by the carrier, namely PT Primanru Jaya and the party producing hazardous waste, namely PT Djuandasawit Lestari.

Based on the results of field visits to all hazardous waste storage warehouses, no discrepancies were found. All compulsory components that must be fulfilled are available such as MSDS, Logbook, Alarm, PPE, eyewash, fire extinguisher, and others that fully available and functioning properly. In addition, the certification unit also manages domestic waste by dumping it into landfills and then burying it when it is full. The company does not incinerate domestic waste, there are several warning boards on residential, factory and estate locations to prohibit burning waste. The results of the field visits also show that the company has managed domestic and hazardous waste quite well. not found the location of the burn marks around the housing. as well as placing hazardous waste based on the classification of the type of waste in a licensed hazardous waste warehouse.

7.3.2

Based on interviews with company management and the Head of Hazardous Warehouse at MTWE, MKNE and MKNM, it is known that they already understand the handling of waste disposal, especially Hazardous Waste and non-hazardous waste as well as waste management in accordance with the procedures owned by the management unit. In addition, respondents also stated that these regulations were strictly enforced and that there were sanctions for violators. All waste disposal facilities have also been provided by the company such as organic and non-organic waste bins as well as transportation of domestic waste which is carried out twice a week. Respondents' understanding of the management of hazardous waste is the result of regular and consistent socialization and training as evidenced by the minutes that were conducted on July 14-30 2020 to all staff and employees of MTWE and MKNE in the

Check roll division. As for other socialization and training activities as a support, namely outreach to stakeholders which was carried out on October 21, 2020. Based on the results of field observations to MTWE, MKNE, and MKNM housing employees, there was no found waste of used hazardous waste packaging.

7.3.3

The company does not carry out open burning for waste culling, this can be proven from a field visit to the Final Garbage Disposal Site where there are no encounters of incinerated waste. The results of interviews by factory and housing employees also stated that there was no burning of rubbish, because they were aware of the prohibition on burning activities and the sanctions they would receive if burning incidents. Organic waste from housing is managed by burial, while inorganic trash is disposed of in the space provided, then transported every 2 times a week and dumped into Landfill and then buried when the Landfill is full.

The results of field observations in the employee housing area also showed that there were no traces of burning activities, besides that there were also many warnings to prohibit waste burning activities as well as the dangers that could arise from burning activities. Interviews with employees who live in the housing estate also stated that they had never burned waste due to sanctions.

Status: Comply

7.4

Practices maintain soil fertility at, or where possible improve soil fertility to, a level that ensures optimal and sustained yield.

7.4.1

The certification unit has shown Fertilization SOP (SOP/SMART/MCAR/IX/TA-PPK) which aims as a guide in conducting fertilization in accordance with management policies. The scope of fertilizing activities in the SOP covers all activities related to fertilizing oil palms in nurseries, Immature Producing Plants and Producing Plants both inorganic fertilizing and by oil palm products based on the results of soil and leaf analysis. Certification unit has been implemented those procedure to optimize the production, such as:

- Routine soil and leaf sampling by SMARTRI to ensure the elements needed by plants to be able to produce optimally. The results of soil and leaf analysis tested will be the basis for determining the dose of fertilizer in each Estate.
- Fertilizing activities that prioritize the principles of being on time, on target, on the right dosage and on application. In addition, marginal soils are given extra fertilization in the form of empty bunch at a dose of 250 kg / stand.
- Application of palm oil wastewater (POME) to improve soil fertility with a total discharge of liquid waste applied during January - December 2020 of 269,448.75 m³ for 363.06 ha.
- Maintenance of ground cover plants to reduce evaporation (maintain soil moisture). For example, planting legumes (*Mucuna bracteata*) and maintenance of soft fern (*Nephrolepis bisserata*). To all spraying employees are always conveyed at the morning apple to not spray the plant.
- The company's commitment to no longer use herbicide-based active ingredients since 2016. Based on the information from managers and staff, this is to show the company's commitment to support RSPO guidelines on reducing / not using herbicide groups 1A and 1B as well as Perales.
- monitoring of the implementation of SOPs, among others, is carried out through an internal audit mechanism conducted by the OIA Department every semester.

Based on observation at Land Application area in MKNE Block 33 Division 2 it was found that POME had been applied to the land in accordance with the permits and recommendations held. This activity showed the company's efforts to increase soil organic content thereby increasing soil nutrients needed roots especially on marginal soils and there is no overflow/spill to the field.

7.4.2

The Certification unit has routinely monitored the changes on the nutrient status based on the regular soil sampling unit (SSU) and leaf sampling unit (LSU) analysis to determine fertilizers recommendation. The sampling spot has been determined in each division and block routinely by SMART Research Institute (SMARTRI) and it's supported by well-trained census officer in each estate. The LSU is conducted annually. The last LSU result was issued on 27 April 2020, the indicators observed include levels of N, P, K, Mg, Ca, B, Zn, Cu, Cl, Fe and Na and supporting data in the form of visual observations. The SSU is conducted every 5 years for trees with age of 3, 8, 18 and 23, and the last SSU result was issued on 02 September 2020. The realization of the evaluation of the status of soil fertility in PT Djuandasawit Lestari is to observe the determination of pH, organic C content, total N (in%), total P content and available P, K content, Mg content, Na content, Ca content and Cation Exchange Capacity (CEC). Visual observations performed every year at the time of leaf analysis activities. Visual observation is a consideration in determining the fertilizer

recommendations, deficiency of nutrients and analyze the potential of disease which is likely to become endemic of a particular disease.

7.4.3

The unit of certification has several procedures that explain the nutrient recycling strategy that has been implemented in the field, including:

- SOP / SPO / SMART / LH-09 concerning Waste Management
- IK.SMART/MCAR/IX/TA -PPK / 14 concerning Fertilizing using Palm Oil Mill Liquid Waste
- SOP / SMART / LEMS-EHSD / SADV / I / 002 Rev 0.0 concerning Waste Utilization

Apart from chemical fertilizers, certification unit has also implementing nutrient cycle strategy for soil fertility purposes, through application of by products, such as empty fruit bunch (EFB) mulching and land application by palm oil mill effluent (POME). Dosage of EFB mulched was 40 ton/ha/year (or about 250-300 kg/palm/year) in mature areas, which depends on field condition. Furthermore, dosage of POME applied were about 750 m³/ha/year. For example, record of by-product application is presented as follows:

- From January to December 2020, total of EFB applied in MKNE Estate was 14,827.09 ton. Based on observation to MKNE Division 1 Block H35, it was known that EFB has applied on the inter-rows and inter-palms with dosage 250 kg/stand.
- From January to December 2020, total of POME applied on the permitted areas were 269,448.75 m³. Based on observation to MKNE Division 2 Block 33, it was known that LA has satisfactory implemented. There is no overflow/spill to the field.

Visually, there is no symptom of nutrient deficiency at the blocks that have been visited. Until the recertification, the certification unit has not carried out replanting activities, so there was no use of the palm residue after replanting.

7.4.4

The certification unit shows record of fertilizer application for period January to December 2020. For example, summary of fertilizer application on 2020 PT Djuandasawit Lestari is summarized in the following Table

Fertilizer	MKNE (Ton)	MTWE (Ton)
Urea	284.85	507.10
Rockphosphate	260.65	408.50
TSP	155.65	162.45
MOP	386.25	1,192.70
Dolomite	5.10	33.60
Kiserite Granular	57.30	35.55
Kiserite Powder	-	6.10
HGFB	23.55	18.91
Urea Coating	57.95	-

Based on the Table above, it was known that application of fertilizer has satisfactory recorded by estate management. Based on document review and interviews with staff, the realization of fertilization in each estate reached 100% in 2020, it was completed according to the program.

Status: Comply

7.5

Practices minimize and control erosion and degradation of soils.

7.5.1

The company has a soil suitability map report issued by Plantation Monitoring and Planning Division year 2015 which included a description of the soil types, topography, soil texture, drainage condition, land suitability level, and the limiting factor. The map is available on a 1: 75,000 scale. Soil types in PT DSL such as typic endoaquept, typic dystrodept, and typic hapludults. This type has a texture of sandy and sandy clay with land suitability values in the S2 and S3 classes. The limiting factors are soil texture, drainage, topography, and rocks in the root zone. The strategy made by the company to optimize the potential of the land with the limiting factor is by providing extra organic fertilizer (empty fruit bunch) at a dose of 40 tons/ha.

7.5.2

Until the audit activity was carried out in 2021, the management unit had not yet carried out any replanting activities as well as the replanting plan. Based on the results of the document review, it is known that until 2023 there are no plans for replanting activities within the scope of PT DSL's certification.

7.5.3

The company maintains a Semi Detailed Soil Map which contains a unit of soil map and contains information on: soil classification, texture, depth, drainage, limiting factors, rocks, and suitability information for oil palm plantation development. Based on the map and information table, it is known that the company manages an area with a slope category of > 40% in MTWE Plantation with an area of 12.27 Ha or about 0.3% of the total area under MTWE Plantation management. The results of interviews with management indicated that the company continued to regularly monitor the rate of erosion for the area and until the audit activity was carried out there had never been a significant rate of erosion in the area, in this case the management showed monitoring of erosion stakes 2020. It was further explained that the considerations separately will be carried out by the management when the area is about to enter the replanting period. The consideration in this case includes whether the area will continue to be cultivated or will be used as a conservation area.

Company also has a document that becomes a reference for planting in a sloping area, in this case the SOP-IK Technical Document for Oil Palm Cultivation, which was compiled by the MCAR (Management Committee for Agronomy and Research) team in 2012. Especially the SOP that discusses planting techniques. in an area with a certain slope, namely SOP / SMART / MCAR / I / TA-PPA concerning New Area Planting Planning, 12 June 2012 and SOP / SMART / MCAR / IV / TA-PLB concerning New Land Opening, taking effect on 12 June 2012.

The results of interviews with management found that in monitoring the occurrence of erosion in an area with a certain slope, the company had erosion stakes that were monitored and recorded every month. Observation of erosion stakes was carried out in Block K25 Division 3 MKNE, in the last 1 year there was no significant reduction in soil erosion on sloping contours.

The results of the field visits show that the company has implemented land clearing principles in accordance with the SOP for New Land Clearance. Among them by making contour terraces, maintaining the growth of *Neprolephis bisserata* ferns and planting LCC to maintain the rate of erosion, especially in areas with a certain slope. The results of interviews with management indicated that initially the entire area, including land with a certain slope, had been planted with LCC with the *Mucuna bracteata* species, but for now the LCC conditions are not evenly distributed as at the beginning of planting.

Status: Comply

7.6

Soil surveys and topographic information are used for site planning in the establishment of new plantings, and the results are incorporated into plans and operations.

7.6.1

The certification unit has a soil suitability map report issued by Plantation Monitoring and Planning Division year 2015 which included a description of the soil types, topography, soil texture, drainage condition, land suitability level, and the limiting factor. The map is available on a 1:75,000 scale. Soil types in PT Djuandasawit Lestari such as typic endoaquept, typic dystrodept, and typic hapludults. This type has a texture of sandy and sandy clay with land suitability values in the S2 and S3 classes. The limiting factors are soil texture, drainage, topography, and rocks in the root zone.

To overcome soil limitations as mentioned above, several strategies that has been implemented by estate management are: fertilizer application has follows agronomist recommendation, adopting EFB mulching application on low fertility areas at a dose of 250 kg/stand, land application by POME, frond stacking parallel to the contour line on the hilly areas and/or U-shape on the flat to undulating areas, as well as to maintain soft grasses and selective weeding which aims to retain soil moisture.

7.6.2; 7.6.3

Since audit activities were carried out in 2020, the management unit had not yet carried out any replanting or new development activities. Likewise, with the replanting plan. Based on the results of the document review, it is known that in 2024 there are plans for replanting activities within the scope of PT Djuandasawit Lestari certification.

Status: Comply

7.7
No new planting on peat, regardless of depth after November 15th, 2018 and all peatlands are managed responsibly.
7.7.1; 7.7.2; 7.7.3; 7.7.4; 7.7.5; 7.7.6; 7.7.7

Based on soil suitability map report issued by Plantation Monitoring and Planning Division year 2015 which included a description of the soil types, topography, soil texture, drainage condition, land suitability level, and the limiting factor. Soil types in PT DSL such as typic endoaquept, typic dystrodept, and typic hapludults. There is no peat soil in operational area PT DSL.

Status: Comply

7.8
Practices maintain the quality and availability of surface and ground water
7.8.1

The company already has a water management and water source maintenance SOP with the document number:

- SOP / SPO / SMART / LH-05 regarding maintaining water quality and availability. This SOP contains an explanation of the types of activities carried out to maintain the quality and availability of water, namely by planting vetiver grass on the riverbank, washing the trenches leading to the river, planting Guatemalan plants on the riverbank, carrying out maintenance and maintenance activities for plants manually. on the river border area.
- Protection of riparian areas with document number SOP / SPO / SMART / LH-06. This SOP contains procedures such as: making a ban on planting oil palms on a river bank as wide as 50 meters to the right of the river, making restrictions on cultivating land on the riverbank, constructing roads in managed areas and protected areas.
- River border management with document number SOP / SPO / SMART / LH-07. This SOP contains procedures such as: the prohibition of the use of chemicals on the river border 50 meters wide to the left and right of the river and planting riverbanks that are prone to landslides with erosion prevention plants.

The company has maps of surface watercourses, and water sources that have been mapped at a scale of 1:70,000. The identified water sources in the PT DSL plantation area are the Lakitan River and the Petanang River.

Based on the results of interviews and field observations on the MKNE and MTWE housing estates, information was obtained that clean water facilities for employee housing were obtained from bore wells provided by the company as well as from the reservoirs that were processed at the WTP. Meanwhile, the need for drinking water is obtained from refill drinking water and water from drilled wells that have been tested to be fit for drinking. The certification unit has consistently had a water management plan for mills and plantations that is stated in the document on managing and monitoring the environment as well as the management program for river boundaries and other water sources.

The identification of water sources is contained in the AMDAL documents and water management plans in mills and plantations that are listed in the RKL / RPL reports and the river border management program. The management plan includes:

- Testing of the water quality of the Lakitan River and the Temani River
- Monitoring the efficiency of water use for the PKS process
- Maintain and plant vetiver grass on river boundaries and are prone to erosion
- Prohibition of using chemicals in riverbank areas

Management plans that have been carried out by the company include:

- Testing the quality of river water and boreholes as stated in the RKL / RPL report
- Take care of seedling manually on the river border area.
- Identification of water sources contained in the RKL-RPL document and identification of HCV areas
- Management of surface water erosion and runoff, water management in low-lying areas and monitoring of surface water quality as stipulated in the implementation of the RKL-RPL per semester.
- River border management and water sources in the form of reservoirs.
- Waste water management using IPAL and utilizing it in a licensed application area as well as monitoring the quality of wastewater and monitoring wells
- Monitoring the use of water for oil palm processing and evaluating its use.

The company's efforts to anticipate environmental pollution are analyzing surface water and groundwater every 6 months to determine the level of quality standards that have been set. For this reason, the company in conducting the analysis collaborates with an

accredited laboratory. The results of groundwater quality monitoring for semester II, namely in September 2020, none of which passed the quality standard based on KepmenLH Number 29 of 2003. The company has also conducted critical level evaluations and established several treatments related to surface water management. The company also always protects the river from potential / polluting activities, such as prohibiting chemical applications around river boundaries, monitoring the quality of liquid waste and implementing BMP activities in accordance with the instructions / procedures. Based on the data from the surface water test results for semester 2 of 2020, and when compared to semester II of 2019, it can be seen that there is an improvement. For example, the BOD value at the Upstream and Downstream of the Lakitan River in 2019 if compared to 2020, the BOD value has decreased and remains in accordance with the specified threshold value. This shows that environmental management efforts, especially river boundaries have been successfully carried out.

7.8.2

The company has implemented riparian management in accordance with its SOP, namely not applying chemicals to locations near water bodies, as well as marking chemical application boundaries on river boundaries. The determination of the riverbank area is based on the results of the HCV study carried out in 2010. The certification unit can also show documents related to river bank management records as an effort to conserve water sources in the RKL-RPL document and the management of the HCV area, including:

- Marking of the spray limit on the riverbank with red paint, 50 meters from the riverbank.
- Outreach to the community and employees about the river border protection policy
- The company planted vetiver grass insertion in the river border area by planting 400 seedlings, consisting of 100 seedlings in the Lakitan River, 100 in the Temani River, 100 in the Alum River, and 100 in the Bakul River.
- Maintenance of warning boards that are carried out every 3 months for the border of the Lakitan and Temani rivers.
- Repair and removal of the factory liquid waste stream so that it is not mixed with domestic (residential) waste on 18 December 2020.
- Monitoring of endangered, threatened and protected species, primary monitoring is carried out every 3 months, while secondary monitoring is carried out every month.

Based on the results of field visits to blocks J23, J24 and J25 Division 3 MTWE as well as blocks J37 and J38 Division 2 MTWE, namely the Lakitan River border which is an HCV area, it can be seen that the company has committed to managing the riparian area by providing signboards related to the protection of riparian areas such as logging, hunting, burning, and marking area boundaries and chemical application limits. For several HCV locations in the form of river boundaries, succession has been seen with the natural growth of local plants. In addition, the company also implements vetiver plantations along the canals to prevent landslides and erosion and maintains the canals with a washing / dredging program to protect them from silting.

Based on the results of interviews with DLH, information was obtained that the company had managed the riverbank properly and in accordance with the recommendations from the results of the HCV study. DLH routinely conducts observations every 6 months to the company area and there has never been any issue regarding river pollution. Interviews with the community and workers also did not reveal any complaints or issues related to river pollution.

7.8.3

The management of liquid waste from oil palm processing with a capacity of 60 tons of FFB / hour is carried out in the WWTP located in the company's land use rights (HGU) area. Before being distributed to the Land Application, all liquid waste is put into the WWTP with a multi-feeding system which is then processed to reduce pollutants so that it is suitable for application to the land. The certification unit has 6 WWTP pools with a total capacity of 78,000 m³. POME is managed in accordance with applicable national regulations, namely KepmenLH No.28 & 29 of 2003 regarding Technical Guidelines for Assessing Oil Palm Plantation Wastewater Utilization for Land Applications. The company already has a permit for utilization of POME for Land Application (LA) from the competent authority in the form of an extension of the Permit for Utilization of Palm Oil Industry on Oil Palm Plantation Land for PT Djuandasawit Lestari based on the Decree of the Regent Musi Rawas Number 456 / KPTS / DLH / 2017 dated July 6, 2017 and is valid for 5 years.

Companies can show documents regarding the results of measuring the quality of liquid waste, namely the quarterly Liquid Waste Report and the Semesterly RKL-RPL Implementation Report in which there are results of measuring the quality of liquid waste every month. Testing is carried out by a KAN accredited laboratory (LP-1148-IDN) with reference to the Ministerial Decree No. 28 of 2003. The results of the latest liquid waste quality testing are as follows:

Parameter	Unit	Threshold*	Jan 2021	Feb 2021	Mar 2021
pH	-	6 - 9	7	7	7
BOD	Mg/l	5000	1100	800	760
COD	Mg/l	-	4349	1942	3720
Oil / Fat	Mg/l	-	4	3	6
Cadmium	Mg/l	-	<0,0041	<0,0041	<0,0041
Copper	Mg/l	-	0,2	0,3	0,4
Lead	Mg/l	-	<0,0014	<0,0014	<0,0014
Zinc	Mg/l	-	<0,0083	0,5	0,7

* The quality standard is based on KepMenLH Number 28 of 2003

Monitoring the quality of wastewater at the outlet shows the results of the parameters that are monitored to meet environmental quality standards. From the results of data analysis during 2020-2021 there has never been a test result value that is above the established quality standard. This shows that the liquid waste generated from the FFB management activities at the Muara Kandis Mill is feasible to be applied to the land (Land Application).

The company also reports routine liquid waste management every quarter, such as an example of a receipt for a report on the implementation of liquid waste management and application of liquid waste to the Environmental Service of Musi Rawas district, DPMPTSP of Musi Rawas Regency, Plantation Office of Musi Rawas Regency and the Department of Environment and Land of Sumatra Province. South with proof of receipt affixed with a wet stamp, signature and name of the recipient as of March 3, 2021. In addition, a report to the Environment and Land Office of South Sumatra Province with proof of receipt affixed with a wet stamp, signature and the name of the recipient dated April 30, 2021.

The certification unit also monitors environmental quality in monitoring wells and boreholes for the semester II of 2020. Of the 28 parameters monitored are below the quality standard value based on Permenkes 32 of 2017. Likewise for the test results carried out on the wells, none of them exceed the standard. quality because levels of BOD and COD have met the quality standards of KepmenLH No. 28 of 2003 and quality standards of Permenkes 32 of 2017.

Based on the results of field visits to WWTP and LA, it also shows that there is no pollution in the environment such as leakage or flooding, so that the implementation of LA at PT DSL does not cause a significant negative impact on the surrounding environment. Based on the results of interviews with WWTP officers, it was also stated that every liquid waste flowed to LA was always recorded, the flowmeter used was functioning properly and there had never been any leaks or flooding in the WWTP area.

7.8.4

Companies can show documents on the recapitulation of water use for oil palm processing units for the period 2020 and 2021 along with permits and proof of tax payments. From these documents, it can be seen that the company has used water according to the budgeted budget and the permitted quota. Water usage data from January to December 2020 are as follows:

No	Month	Treated FFB (ton)	Treatment Water (m ³)	Average (m ³ / ton)
1	January	19,270.41	13,968.63	0.72
2	February	21,454.48	11,586.07	0.60
3	March	19,534.79	9,101.39	0.47
4	April	20,788.09	12,023.48	0.58
5	Mei	18,850.29	10,121.43	0.54
6	June	19,247.53	9,641.29	0.50
7	July	16,327.54	9,668.44	0.59
8	Augustus	23,853.75	13,480.06	0.57
9	September	40,771.25	20,243.87	0.50
10	October	42,617.92	21,994.82	0.52
11	November	42,440.71	24,172.64	0.57
12	December	40,952.98	19,042.10	0.46
TOTAL		324,109.74	175,044.21	0.54

The company owned surface water use permit is in the form of a Decree of the Head of Service and One Stop Integrated Service Number 0744 / DPMPTSP / V / XI / 2019 dated 19 November 2019, regarding a permit for extracting and utilizing surface water

(SIPPAIR) to PT Djuandasawit Lestari in the Regency Musi Sane. The permit explains that the company can utilize surface water as much as 1,326 m³ / day or 39,780 m³ / month. The water is taken from the Temani River in Lubuk Pandan Village, Muara Lakitan District. The coordinates of the location for surface water extraction are 2° 51'634 " S and 103° 10'36.09" E with the validity period of the permit is 2 years. Based on the data above, the average use of water for FFB processing is 14,587.02 m³ / month. The company also shows that the water use budget for processing FFB in 2020 is 0.65 m³ / tons of FFB. This shows that the company has taken water according to the permit, which does not exceed the specified quota and does not exceed the budgeted budget.

The company has also carried out its obligations as surface water users, namely to pay surface water user charges every month by showing a copy of the surface water tax bill payment. The evidence shown is the most recent tax payment, including:

- Surface water tax returns and evidence of bank transfer dated February 6, 2021 for the water use period of January 2021, amounting to Rp. 1,088,785. -
- Surface water tax returns and evidence of bank transfer dated March 5, 2021 for the water use period of February 2021, amounting to Rp. 1,007,070. -

Status: Comply

7.9

Efficiency of fossil fuel use and the use of renewable energy is optimized.

7.9.1

The company uses solid waste to increase the efficiency of fossil fuel use and to optimize renewable energy, which can be proven by a document on the implementation of solid waste utilization. This can be shown in the document of the recapitulation of waste utilization for the period January - March 2021 with the following data:

Source of Waste	Unit	Produced	Used	Sale
Total Utilization of Shells	Ton	4.903,69	3.285,47	1.618,22
Total Utilization of Fiber	Ton	10.753,70	10.753,70	0

All of the waste comes from the processing of FFB for the period January - March 2021 amounting to 86,029.57 tons. Solid waste in the form of shells and fiber is used to substitute diesel as boiler fuel. Based on the data from the utilization of shells and fiber carried out by the company during this period, it can save 499,263.13 liters of diesel fuel with an energy efficiency of 14.65 KWh / Ton FFB and produce an average of 420,200 KWh / month. These efforts can also reduce greenhouse gas emissions by 75.20 Kg CO₂ / Ton CPO.

Status: Comply

7.10

Plans to reduce pollution and emissions, including greenhouse gases (GHG), are developed, implemented and monitored and new developments are designed to minimize GHG emissions.

7.10.1

The company has an inventory of GHG emission sources that are listed in the identification document for the source of greenhouse gas emissions for the 2020 period produced by estates and mills. Based on the document review, it can be concluded that the company has identified the source of GHG produced by PT Djuandasawit Lestari. Identification of significant sources of GHG emissions are identified and a mitigation plan has been developed by the company that includes mills and plantations. Significant GHG emissions include land use change, processing of POME, use of fertilizers and pesticides, use of fossil fuels for operations and transportation. The mitigation plan includes the proper use of fertilizers and application as recommended, limiting the use of electricity, transportation and maintenance of machines, and periodic air quality tests. The company has also reported the GHG calculation results to the public with a summary report which can be viewed on the RSPO website.

The reduction of fossil fuels in MKNM has been implemented by using fiber and shells for boiler fuel. The company also utilizes POME with test results from the January - December 2020 monitoring period, showing that all wastewater test parameters have met the applicable quality standards.

Based on the review of documents for example: monitoring of pesticide use, monitoring of fossil fuel use, identification of HCV and others it was found that accurate data had been entered into the RSPO oil palm GHG Calculator. GHG calculation using palm GHG Calculator 4.0 which has been submitted to RSPO. Summary of GHG emissions for MSNM and the basis of supply for the period from January to December 2020, is listed as follows:

Summary Emissions

FFB Processed 324,109.75 Ton
CPO Processed 68,470.88 Ton
Planted Area 9.487.95 Ha

Description	Value	Unit	Description	Value	Unit
CPO	1.57	tCO ₂ e/tProduct	Oil palm planted on mineral soil	9487.95	Ha
PK	1.57	tCO ₂ e/tProduct	Oil palm planted area on peat	0.00	Ha
PKO	0	tCO ₂ e/tProduct	Total oil palm planted area	9487.95	Ha
PKE	0	tCO ₂ e/tProduct	Conservation area (Forested)	48.92	Ha
OER	20.13	%	Conservation area (non-Forested)	448.00	Ha
KER	5.60	%	FFB Production per hectare	34.16	t/ha

Mill Emissions and Credits & Emissions from Palm Kernel Crusher

Mill Emissions and Credits			Emissions from Palm Kernel Crusher	
Emission Source and Credits	tCO ₂ e	tCO ₂ e/t FFB	Emission Source	tCO ₂ e
POME	63531.00	0.20	PK from own mill	0.00
Fuel Consumption	582.72	0.00	PK from other sources	0.00
Grid Electricity Utilization	0	0.00	Fuel Consumption	0.00
Export of Excess Electricity to Housing & Grid	0	0.00	Total Crusher Emissions	0.00
Sale of PKS	0	0.00		
Sale of EFB	0	0.00		
Total	64113.72	0.20		

Estate / Plantation Field Emissions and Sinks

Description	Emission (tCO2e)			TOTAL
	Own	Group	3rd Party	
Emission Source				
Land Conversion	61401.27	0.00	0.00	61401.27
CO2 Emissions from Fertilizer	40390.17	0.00	0.00	40390.17
N2O Emissions from Peat	0.00	0.00	0.00	0.00
N2O Emissions from Fertilizer	7333.91	0.00	0.00	7333.91
Fuel Consumption	3244.21	0.00	0.00	3244.21
Peat Oxidation	0.00	0.00	0.00	0.00
Sinks				
Crop Sequestration	-60708.97	0.00	0.00	-60708.97
Sequestration in Conservation Area	-448.60	0.00	0.00	-448.60
Total	51211.99	0.00	20540.98	71752.97

FFB Supplier

No	Supplier Name	FFB Production by Estate/Plantation (t)	FFB Supplied by Estate/Plantation (t)	Percentage of FFB supplied by Estate/Plantation (%)
1	MKNE	87483.61	87483.61	100.00
2	MTWE	74626.96	74626.96	100.00
3	Pandawa Plasma	115305.03	115305.03	100.00
5	Third Party	46684.05	46684.05	100.00

Palm Oli Mill Effluent Treatment

POME Treatment	Unit	Value
POME Produce	t/yr	217963.81
CH ₄ (Total)	t/yr	2855.33
Applied N in POME	t/yr	98.08
Total N ₂ O emission from POME	tCO ₂ e/yr	0.65

POME Diverted to Compost	%	0
POME Diverted to anaerobic digestion	%	100
• POME to anaerobic pond	%	100
• POME to methane capture (flaring)	%	0
• POME to methane capture (electricity generation)	%	0

**All POME is processed in WWTP and nothing is used as compost*

From the GHG calculator data, it can be seen that the value of CPO and PK has increased from surveillance-4 where currently (in 2020) the value is 1.57 tCO₂e / tProduct, while for 2019 the value is 0.90 tCO₂e / tProduct. This is due to different versions of the RSPO GHG calculator used. The number of FFB Production per hectare value is acceptable, because the FFB processed at MKNM comes from 4 sources, that is 2 estates and 1 plasma plantation which includes the total planted area, while for 1 other source the area is not stated. so, the divisors are not balanced. however, if we look at the value of tons/ha of FFB produced from each source, the average is 25.88 t/ha.

7.10.2

The company shows identification documents of activities that produce emissions for the period 2020 for Mill and Estate. Sighted the result of identification of emissions and pollution as well as its sources, such as in estate emissions sources are from fossil fuel usage for transportation and generator, emission from fertilizer usage, pesticide usage and electricity usage. Identified the sources of emission and pollution from mill such as fossil fuel usage, electricity usage and WWTP.

7.10.3

The company already has activity records that can be used to identify significant sources of pollutants such as the Mill unit, namely the use of diesel for boiler fuel and transportation. As for the estate unit, such as the use of fertilizers, pesticides, domestic waste, electricity use and use of diesel fuel for transportation. Based on the identification results, the unit of certification has carried out a GHG plan and mitigation.

The GHG emission reduction mitigation plan developed by the company is the use of renewable fuels in the form of shells and fiber as a substitute for diesel, maintaining operational equipment such as boilers regularly (every week), conducting greening around factory and residential areas, and applying liquid waste to LA. Records of GHG mitigation for Estate and Plasma units, for example the use of fertilizers according to dosage, routine maintenance of operational vehicles, socialization of prohibitions on burning waste activities, implementing efficient use of electricity and integrated pest control to minimize pesticide use.

The plan has a clear timeline, PIC and targets. What is being carried out is routine emission level testing for air emissions, noise, odor and ambient air, fertilization according to the recommendations and routine engine maintenance. Measurements are carried out periodically according to applicable regulations such as noise and odor, measurements are carried out every 6 months and the quality of factory waste is carried out every month. The measurement itself is carried out by a nationally accredited testing laboratory. Monitoring results show that all pollution and emissions resulting from the company's activities still meet the established threshold for each type of emission and pollution.

The certification unit has carried out routine air quality tests (emission and ambient), testing has been carried out in collaboration with a KAN accredited laboratory (LP-001-IDN). The company can also show the results of testing and measurement for Semester 2 2020 which was carried out on September 19, 2020. The test results show that there are no parameters that exceed the applicable quality standards, namely PP RI Number 41 of 1999. The company also tested 3 units of generator set emissions in MKNM and 7 units of MTWE. Based on the test results it shows that none of the test results carried out at MKNM and MTWE have passed the quality standard, namely PermenLH number 21 of 2008 Attachment IV-A. The test results for boiler emissions also do not have a test result value that exceeds the quality standard based on PermenLH number 7 of 2007.

The results of environmental management monitoring carried out by PT Djuandasawit Lestari on physical components, chemical ambient air quality, and stationary source emissions show that they are not at a critical point, this is indicated by all the parameters monitored to meet the required environmental quality standards. In addition, the company also utilizes renewable fuels, which can reduce the use of diesel fuel while reducing emissions, as shown from the data on the results of using shells and fiber by the company during the period January - March 2021, which can save 499,263.13 liter and can reduce greenhouse gas emissions by 75.20 Kg CO₂ / Ton CPO.

The company has also taken several actions in managing emissions, including:

- Measure the stack height according to the required height standards
- Planting reforestation trees as a green belt in the factory and reservoir areas
- Using the recommended chimney combustion emission disposal technology to reduce air pollution and noise in the processing plant environment
- Equip a chimney with a hole for measuring air quality emissions, a measuring instrument and wind speed direction, and a safety ladder
- Testing and inspection of operational machines has been carried out by the company in collaboration with relevant local governments. This is indicated by machine licensing and results of inspection in 2020 from the Manpower and Transmigration Office of South Sumatra Province, for example, a boiler and a steam vessel (sterilizer) with an inspection period every 2 years with the last inspection on 4 November 2020 and will be retested on November 4, 2022
- Operational maintenance of stations in MKNM as indicated in the realization document and the 2020 plant machine maintenance plan.

Status: Comply

7.11

Fire is not used for preparing land and is prevented in the managed area.

7.11.1

The company has a procedure Number SOP / SMART / MCAR / IV / TA-PLB regarding Opening of New Land, entered into force on June 12, 2012. The document states that the purpose of this SOP is to prepare new land clearing for oil palm cultivation using the principle of no burn (zero burnings) by agronomic techniques. The stages of the process of opening new land in the SOP are pioneering blocking, road building, drainage preparation, *ex-Imperata* cylindrical preparation (chemical system), preparation of ex-secondary mineral forest land (*imas*, uprooted, pile lane stakes, mechanical *perun*, chopping lane) and terrace construction (contour terrace, individual terrace) in a certain slope area.

Until the field observation activities carried out in 2021, the certification unit has not carried out any replanting activities or new development, neither has the replanting plan. Based on the results of the document review, it is known that until 2023 there are no plans for replanting activities within the scope of PT DSL's certification. Based on the results of interviews with management, it was also stated that the company was committed not to carry out burning activities for land clearing.

7.11.2

The company has a policy regarding land clearing without burning with No: 071 / SMD OPS / IX / 2007 dated 4 September 2007 regarding the prohibition of land clearing without burning. The company also has a land clearing procedure for SOP / SSMART / MCAR / IV / TA-PLB, in which the procedure describes the mechanism for clearing land without burning as well as paying attention to soil and water conservation principles such as making terraces, treads and planting ground cover nuts.

Until the audit carried out in 2021, the certification unit has not carried out any replanting activities or new development, neither has the replanting plan. Based on the results of interviews with management, it was also stated that the company was committed not to carry out burning activities for land clearing. The results of the field visit also showed that the socialization regarding the prohibition of burning land had been conveyed through direct outreach to employees at morning apples and symbols posted in places that were easy for everyone to read. Field observations at the storage location for fire extinguishers also show that the available equipment is quite complete and in good condition, this is evidenced from the simulation of a water pump. The certification unit has also created a training program on the sausage of land clearing without burning for plasma farmers which has been included in the 2020-2021 training program.

In carrying out fire prevention and control activities, the company has made several anticipations by means of, among others:

- Identifying potential levels of land fires and installing Fire Danger Level monitoring boards at MKNE and MTWE that are easily seen by employees. The results of the identification of locations that have the potential for fire to occur are at 26 location points in PT DSL.
- Monitoring the level of fire vulnerability in all identified locations every month which can be proven from the 2020 Land and Forest Fire Prevention and Management Report.
- Identification of the rainfall that is carried out every month.

- Conduct hotspot monitoring through NASA and NOAA satellite imagery.
- Coordinating with the Regional Disaster Management Agency of Musi Rawas Regency and forming an internal emergency response organization.
- Earthquake, Housing and Land Fire emergency response simulations conducted in July 2020 and scheduled to be carried out again in June 2021 in collaboration with Manggala Agni.
- Report of the Fire Management Unit and Facilities and Infrastructure for Semester 2 of 2020 Land Fire Management, to the Plantation Service and Environmental Service of Musi Rawas Regency on February 10, 2021.
- List of KTD tools and monitoring documents for equipment and equipment for simple fire extinguishers are available and up to date in the period of Semester 2, 2020
- Available maps of fire prone locations, identification of fire susceptibility levels and land fire patrols for the period of Semester 2, 2020.

7.10.3

The management unit routinely conducts outreach to employees for fire prevention and control activities, several examples of activities that have been carried out include documentation in the form of an official report on the implementation of the socialization of fire prevention and control in land, plantation and forests as a result of cooperation between Manggala Agni and PT DSL on the July 11, 2020 with 30 participants and on July 17, 2020 with 15 participants.

Based on the results of interviews with the management unit, it was stated that until now the company had not yet formed a Fire Care Community group within the company, but the initiation had been carried out by coordinating several parties who would be involved.

Status: Comply

7.12

Land clearing does not cause deforestation or damage any area required to protect or enhance High Conservation Values (HCVs) or High Carbon Stock (HCS) forest. HCVs and HCS forests in the managed area are identified and protected or enhanced.

7.12.1 and 7.12.8

Based on interviews and verification of planting year documents, it shows that all PT. DSL comes from the planting year below November 2005. Disclosure of Liability for membership of SMART, GAR, IMT was sent to RSPO via email on August 29, 2014. Based on Zero Liability SMART, GAR, IMT HCV Assessment files, it is known that PT. DSL includes zero liability.

7.12.2

The company does not do new land clearing after 15 November 2018, the last land clearing was in 2005. So, the existing HCV assessment is still valid and there is no need for an HCS assessment. PT DSL already has documents resulting from the identification of areas that have High Conservation Value (HCV Assessment). The identification was carried out by the PT DSL internal team in June 2010 (data collection), and public consultation (March 2013). The HCV report was reviewed by an independent reviewer (Resit Sozer) in December 2010 with 11 minor issues and 2 major issues. For major issues related to plans for regular data review and HCV monitoring. All comments from reviewers have been corrected by PT. Djuandasawit Lestari.

Based on the identification results it is known that there is an area of 496.95 Ha which is identified as an area that has a high conservation value, namely: riparian, the presence of protected / endangered species and protected forests. Based on interviews and verification of the planting year documents show that all plants of PT. DSL originated from the planting year under November 2005.

7.12.3

Indicator 7.12.3. until now irrelevant to Indonesia, until a further decision by the RSPO.

7.12.4

The company has prepared and established an HCV management plan in the Annual High Conservation Value Management Plan document for the period 2019. Management and monitoring plans for Muara Kandis Estate and Muara Tawas Estate for example as follows:

- Management of river riparian consists of: maintenance of boundary markings every 3 months, direct socialization to employees and stakeholders every 6 months, maintenance of HCV sign board every 3 months, river border rehabilitation, maintenance of rehabilitation plants every 3 months, HCV security every 2 weeks, conservation of water resources every month.

- Management of endangered and / or protected endangered species, which consists of: direct socialization to employees and stakeholders around the plantation every 6 months, maintenance of HCV sign board every 3 months, HCV area management every month.
- HCV monitoring (monitoring HCV attributes; monitoring HCV conditions three months and monitoring HCV rehabilitation, and monitoring RTE species every month).

Implementation of HCV management and monitoring for 2020 is carried out in accordance with the 2020 HCV management plan, for example:

- Weekly monitoring of the HCV area in July 2020
- Maintenance of the HCV warning board on 20 February 2020 in Blok H23 Sungai Temani
- Maintenance of the HCV warning board on 21 February 2020 in Blok C24 Sungai Tawas
- Monitoring of KBKT rehabilitation activities. Planting tree seedlings in the Lakitan river on March 25, 2020
- Rehabilitation of KBKT. Planting tree seedlings in the Temani river on 11 April 2020
- Socialization of HCV to employees on August 13, 2019 in Division 1, attended by 153 employees.
- Socialization of HCV to the community on 12 November 2019 which was attended by community representatives from Muara Lakitan Village, Semeteh Village and Lubuk Pandan Village.
- Monitoring the condition of the HCV and vetiver grass stakes that have been planted on 15 August 2020

The company has conducted a review related to management and monitoring activities in 2020 which are contained in the 2020 high conservation value herd management and monitoring report which contains evaluation and recommendations for management and monitoring as an effort to improve.

The company has also conducted consultations for the submission of the 2019-2024 HCV and HCS area management and monitoring Activity Plans to stakeholders, for example as follows:

- Submission of the 2019-2024 HCV and HCS area management and monitoring Work Plan to the Karya Mukti Village government on June 13, 2020 with a response that the Karya Mukti Village community agrees with the plan.
- Submission of the 2019-2024 HCV and HCS area management and monitoring Work Plan to the Karya Sakti Village government on 23 June 2020 with a response that the Karya Mukti Village community agrees with the plan.
- Submission of Work Plan for management and monitoring of HCV and HCS areas for 2019-2024 to BKSDA South Sumatra Province on May 29, 2020.

7.12.5

The verification of the planting year document shows that all PT. The DSL originates from the planting year below November 2005, so the company only conducts the HCV assessment as required in Annex 5 of the RSPO. Based on the results of HCV identification, it was found that there was no area needed by the community to fulfill basic needs. In addition, based on interviews with Petrans Jaya Village officials around MTWE and Muara Megang Village around MKNE, it was found that the community had not fulfilled their basic needs from the forest but from local markets. The livelihoods of the surrounding community include farming with rubber or oil palm plants.

The results of the HCV assessment for each plantation were consulted through public consultation activities on March 1, 2013 and attended by 24 participants including the secretary of the Megang Sakti sub-district, the village head Lubuk Pandan, the BLHD Musi Rawas representative, the Musi Rawas Plantation Agency representative, the village head Karya sakti, the village head Lubuk Sari, the representative of the KUD is aware of prosperity.

Based on the identification results, it is known that there is an area of 496.95 Ha which is identified as an area that has high conservation value, namely: river borders, the presence of protected / endangered species and protected forests which are depicted on a map with a scale of 1:80,000 and generally described

The results of the study of the PT DSL HCV Monitoring document show that in the area directly adjacent to the Pendawa Plasma plantation there is an area that is a customary forest for Mambang village, namely Bulian Forest. The Bulian customary forest is administratively not included in the Mambang Village area due to the expansion of the village and not included in the PT DSL HGU area but into the Beliti Jaya Village 3E area, Muara Kelingi sub-district, Musi Rawas Regency, but traditionally it is still managed by the Mambang Village community. PT DSL, in collaboration with KUD Sadar Sejahtera, has installed a conservation warning board

near the Bulian Customary Forest which aims as a form of cooperation between the company and surrounding villages related to the protection of areas of social and cultural value to the local community bordering PT DSL.

7.12.6

The company has a policy to protect rare and endangered wildlife, June 25 2015 which was endorsed by the President Director of PT Smart Tbk. (Daud Darsono). The protective measures regulated by the company are as follows:

- The company is committed to protecting and prohibiting the hunting of all types of wild animals that are included in the criteria of rare and endangered species that are in the plantation area.
- The company will conduct ongoing socialization and training activities on the protection of rare and endangered wild animals and their habitats for employees of contractor companies as well as communities and other related stakeholders around the company.
- The company will carry out investigations into every violation case and give strict disciplinary sanctions (up to dismissal) to company employees who hunt, raise, injure, harm and eliminate the lives of rare and endangered wildlife.
- For the handling of rare and endangered wildlife both in and around its concession area, the company will cooperate with government agencies or related institutions that are competent
- The company is committed to evaluating and reporting the company's performance based on this policy regularly and openly through the company's website and annual sustainability report as well as continuing to involve key stakeholders in the palm oil industry.

The company also has a Social and Environmental Policy signed by the Head of Upstream on September 8, 2015. The policy contains issues related to the protection of rare, threatened and endangered species and ecosystems and important habitats of rare, threatened and endangered species, as well as the company. prohibits hunting of wildlife, including rare, threatened and endangered species. The results of HCV identification in the PT DSL area were carried out in 2010 using the 2008 toolkit. The company has also carried out identification and analysis of the existence of a conservation area at PT Djuandasawit Lestari which was compiled by the staff of the Department of the Environment, Biodiversity and Conservation Section of PT SMART in 2013. In this document it is known that several conservation areas are identified in the company's operational areas, such as river boundaries, existence of protected species and conservation forest. The list of flora and fauna contained in the plantation area is 22 Vegetations with 1 protected species, 5 Mammals with 1 protected species, 11 Aves with 7 protected species and 2 Reptiles. Protection based on Government Regulation No. 7 of 1999

In addition, the company also has a list of protected flora and fauna species in the province of South Sumatra based on circular number S07 / IV-K / 2016 dated January 4, 2016 from BKSDA of South Sumatra consisting of 16 species of mammals, 1 species of reptile, 7 species of aves, and 2 types of flora, for example the Sumatran Tiger, Sumatran Elephant, Sambar Deer, Sun Bear, Clouded Tiger, Shrimp King Bird, Muara Crocodile, Nepenthes, and Rafflesia.

The company also has a list of protected species in plantation areas, maps of conservation areas and other analysis related to HCV contained in the 2019 High Conservation Value Management and Monitoring document, which was reported to the South Sumatra Province Natural Resources Conservation Agency on March 29, 2020. The types of flora and fauna are protected based on Government Regulation Number 7 of 1999 and Government Regulation 106 of 2018. The protected flora and fauna found in the company's area are as follows:

Scientific Name	INA1	INA2	IUCN	CITES
<i>Macaca nemestrina</i>	-	-	VU	-
<i>Tragulus napu</i>	D	-	LC	-
<i>Presbytis melalophos</i>	-	D	EN	-
<i>Prionailurus bengalensis</i>	D	D	LC	-
<i>Halcyon smyrnensis</i>	D	-	LC	-
<i>Elanus caeruleus</i>	D	D	LC	-
<i>Haliastur indus</i>	-	D	LC	-
<i>Ictinaetus malayensis</i>	-	D	LC	-
<i>Buceros rhinoceros</i>	D	D	VU	App II
<i>Bubulcus ibis</i>	D	-	LC	-
<i>Eusideroxylon zwageri</i>	-	-	VU	-

* INA1 = PermenLH Number 7 of 1999, INA2 = PP Number 106 of 2018

The company also showed the results of HCV monitoring carried out in January - March 2021, based on routine monitoring data using direct encounter methods of animals in the field and information on the existence of protected and endangered species that can still be found in the Estate area. The observations on the flora in the PT Djuandasawit Lestari plantation area were still found animals such as hornbills, monitor lizards, *Kutilang*, *Tekukur*, *Bubut*, *Cekakak Belukar*, Toman Fish and Cork Fish.

The Company has carried out socialization of the existence of rare plants and animals to all employees and the surrounding community, which is shown in the Minutes of Socialization documents, for example as follows:

- Minutes of outreach activities to stakeholders around Muara Kandis Estate (MKNE) on 22 October 2020 at the Semeteh Village Head Office. The activity was attended by 3 participants. Documentation of pictures of the implementation of socialization and attendance is attached with the minutes.
- News of socialization events to Muara Kandis Estate (MKNE) employees simultaneously on July 14, 2020 at Checkroll Divisions 3 and 4. The activity was attended by 172 participants. Documentation of pictures of the implementation of outreach and attendance is attached with minutes.
- Minutes of outreach activities to stakeholders around Muara Tawas Estate (MTWE) on 21 October 2020 at the Office of the Head of Lubuk Tua Village. The activity was attended by 2 participants. Documentation of pictures of the implementation of socialization and attendance is attached with the minutes.
- News of socialization events to Muara Tawas Estate (MTWE) employees simultaneously on July 27, 2020 at Checkroll Division 1. The activity was attended by 110 participants. Documentation of pictures of the implementation of socialization and attendance is attached with the minutes.
- News of socialization events to Muara Tawas Estate (MTWE) employees simultaneously on July 28, 2020 at Checkroll Division 2. The activity was attended by 90 participants. Documentation of pictures of the implementation of socialization and attendance is attached with the minutes.
- News of socialization events to Muara Tawas Estate (MTWE) employees simultaneously on July 29, 2020 at Checkroll Division 3. The activity was attended by 97 participants. Documentation of pictures of the implementation of socialization and attendance is attached with the minutes.
- News of socialization events to Muara Tawas Estate (MTWE) employees simultaneously on July 30, 2020 at Checkroll Division 4. The activity was attended by 85 participants. Documentation of pictures of the implementation of socialization and attendance is attached with the minutes.
- Indirect socialization by installing information boards and warning brochures related to conservation areas and the presence of endangered plants and animals in places that are easily visible, such as Plantation entrances, Plantation roads that are frequently crossed by the community, and other strategic places.

Based on the results of interviews with management units and company employees related to animal protection, the company has committed to protecting animals that are within the scope of company management, such as implementing a ban on hunting, killing and caring for wild animals in the company environment. The procedures for animal protection also regulate the existence of sanctions or penalties for violating the provisions.

Based on a review of animal monitoring documents and information from previous RSPO and ISPO reports, it was found that there had never been any conflict between humans and endangered species and wildlife around the operational area of PT DSL. The results of interviews with the PIC in the field of conservation, employees, the surrounding village community and the Environmental Office of the Musi Rawas district also stated that there were never any findings or incidents with endangered and / or protected species during the 2019-2021 period.

7.12.7

The verification of the planting year document shows that all PT. The DSL originates from the planting year below November 2005 and there is no new land clearing above November 2005, so the company only conducts the HCV assessment as required in Annex 5 of the RSPO. Until now, the company continues to monitor and manage the conservation area and RTE species at the location referred to base on the results of the HCV study.

Avoid and prevent illegal hunting and / or encroachment of HCV areas that have been determined by PT. DSL, several warning boards have been installed regarding the prohibition of poaching and encroachment. Routine monitoring of HCV areas is carried out by several personnel appointed by the company. The results of field observations also indicate that there are signs that prohibit hunting of protected animals, burning, and marking the boundaries of conservation areas.

Monitoring of protected areas in 2020 is carried out periodically every month to ensure the security of the area. The monitoring activities were carried out at several river border locations such as the Petanang, Lakit, Temani, Aur, and Bakul rivers. This monitoring is carried out to see the progress of the results of HCV management from the initial stage to the current conditions. Examples of monitoring were carried out such as on December 12, 2020, for monitoring of chemical application deadlines, HCV stakes, and signboards. The results of field visits to several conservation areas show that the company has carried out the management of protected areas such as replanting, not logging, not using chemicals, and installing Protected Area signs, and prohibiting hunting.

The company also conducts annual monitoring and evaluation for the management of HCV areas where these activities are aimed at identifying risks and impacts on conservation areas and increasing protection efforts. Some of the activities proposed based on the evaluation results include:

- Increase outreach activities to staff, plantation employees and communities around the plantation to increase the level of understanding of HCVs
- Undertaking various action plans for corrective actions based on recommendations for management and monitoring that have been carried out
- Adapt protected animal posters based on PermenLHK No.106/2018
- Collaborating with the Bulian forest management team in its existing management in Pendawa Plasma such as joint patrols / monitoring, planting woody plant species and socializing to the surrounding community to protect the Bulian customary forest.
- Perform refreshment training for PIC HCV.

Status: Comply

3.2 Conformity Checklist of Certificate and Trademark Use

1	Evidence of permission or approval certificate and logo from Certification Body which submitted by Client	X or√
RC	PT Djuandasawit Lestari has achieved approval/permit of the certificate usage with certificate number MUTU-RSPO/059.	√
	Status: Comply	
2	Implementation of certificate and logo used by Client comply with size and type (shape) against Guideline of Logo Use	X or√
RC	PT Djuandasawit Lestari has achieved approval/permit of the certificate usage with certificate number MUTU-RSPO/059.	√
	Status: Comply	
3	Implementation of Certificate and Logo is not used on product	X or√
RC	PT Djuandasawit Lestari has achieved approval/permit of the certificate usage with certificate number MUTU-RSPO/059.	√
	Status: Comply	
4	Controlling of Certificate and Logo, including withdrawing inappropriate logo.	X or√
RC	PT Djuandasawit Lestari has achieved approval/permit of the certificate usage with certificate number MUTU-RSPO/059.	√
	Status: Comply	

3.3 Summary of RSPO Partial Certification.

Compliance of the uncertified management units of Golden Agri-Resources, Ltd against the rules for partial certification was determined through Self-Assessment in accordance with RSPO Certification System clause 5.5.3. A summary of findings is as stated below.

Golden Agri-Resources, Ltd Time Bound Plan (TBP) is explained in table 1.5. Golden Agri-Resources run forty-seven (47) mills and one hundred and thirty-six (166) estates (own and smallholders) in Indonesia and has achieved RSPO certified for thirty-one (31) mills and supply base in Indonesia. Golden Agri-Resources, Ltd has informed the TBP progress, MUTU has considered that Golden Agri-Resources, Ltd is comply with the RSPO requirement for TBP. The Time Bound Plan was revised and declared by Golden Agri-Resources, Ltd on 21 January 2021 made by Head of Sub Div SPO Certification and Low GHG Strategy.

MUTU has verified partial certification for uncertified unit's subsidiary of Golden Agri-Resources, Ltd based on their Time Bound Plan. There are sixteen (16) uncertified management unit of GAR. MUTU Auditor verified positive assurance against the company internal audit and supporting evidence as well as any information from others sources.

MUTU Auditor has verified company partial certification and concludes that:

- There is no significant land conflicts which have not been declared above.
- The company has followed RSPO requirements regarding the New Planting Procedure and Remediation and Compensation Procedure.
- There is no labor disputes that are not resolved through an agreed process.
- All plantations established since 2005 have been carried out in accordance with applicable laws in the country and there is no evidence of non-compliance with the law in any of the non-certified holdings that have not been declared above.

2.1 Un-Certified Units or Holdings		
Section	Requirement	Concerns to Discuss, if any
2.2.1	Did the company conduct an internal audit? If so, has a positive assurance statement been produced?	<p>Company Group/Holding Statement: The company has carried out a Compliance Audit / Internal Compliance Verification (ICV) to see compliance with RSPO standards and also the Set-up System in the Company's units to be certified.</p> <p>There are Compliance Audit (ICV) reports for each company including:</p> <ol style="list-style-type: none"> 1. PT Sawitakarya Manunggul – Sawita Mill: Pre-Audit 2015, Compliance Audit 15 June 2020 2. PT Smart Tbk – Bukit Kapur Mill: Pre-Audit 2015, Compliance Audit 05 October 2020 3. PT Sinar Kencana Inti Perkasa – Kasuari Mill: Pre-Audit 2015, Compliance Audit 19 October 2020 4. PT Agrolestari Mandiri – Pekawai Mill: Pre-Audit 2015, Compliance Audit 06 July 2020 5. PT Binasawit Abadi Pratama – Perdana Mill: 08 June 2020 <i>Compliance Audit by System GSIS</i> 6. PT Agrokarya Prima Lestari – Kuayan Mill: Pre-Audit 2014, Compliance Audit 21 September 2020 7. PT Mitrakarya Agroindo – Tangar Mill: Pre-Audit 2015, Compliance Audit 13 July 2020 8. PT Paramita Internusa Pratama – Belian Mill: Pre-Audit 2015, Compliance Audit 13 July 2020 9. PT Kresna Duta Agroindo – Rantau Panjang Mill: Compliance Audit 09 November 2020 10. PT Kresna Duta Agroindo – Gunung Kombeng Mill: Compliance Audit 10 February 2020 11. PT Sawit Mas Sejahtera – Sungai Kikim Mill: <i>Setup System</i>. Compliance Audit 02 March 2020

		<p>12. Sinar Kencana Inti Perkasa – Sungai Magalau Mill: Compliance Audit 14 September 2020.</p> <p>13. PT Bahana Karya Semesta – Sungai Air Jernih Mill: Compliance Audit 07 December 2020</p> <p>14. PT Agrolestari Sentosa – Jalemo Mill: <u>Setup System</u>: Compliance Audit 20 January 2020</p> <p>15. PT Adi Tunggal Mahajaya – Sako Mill: Compliance Audit 17 November 2020.</p> <p>16. PT Bangun Nusa Mandiri – KNRM: Akan diaudit tahun 2021 (the Mill still in Commisioning process)</p> <p>Auditor Verification: Internal Audit report available for uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) compliance audit on 19-30 October 2020. 2. PT Agrolestari Mandiri (Pekawai Mill and supply base) compliance audit on 6-15 July 2020. 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base) compliance audit on 8-16 June 2020. 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base) compliance audit on 21 September 2020 – 2 October 2020. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base) compliance audit on 13-23 July 2020. 6. PT Paramitra Internusa Pratama (Belian Mill and supply base) compliance audit on 13-24 July 2020. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) compliance audit on 2-11 March 2020. 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) compliance audit on 14-18 September 2020. 9. PT Agro Lestari Sentosa (Jalemo Mill and supply base) compliance audit on 20-24 January 2020. 10. PT Adi Tunggal Mahajaya (Sako Mill and supply base) compliance audit on 17-27 November 2020. 11. PT SMART (Bukit Kapur Mill and supply base) compliance audit on 5-9 October 2020. 12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) compliance audit on 9-13 November 2020. 13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) compliance audit on 1-15 February 2020. 14. PT Sawitakarya Manunggul (Sawita Mill and supply base) compliance audit on 15-26 June 2020. 15. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) compliance audit on 7-21 December 2020. <p>There is 1 management unit which under system development i.e PT Bangun Nusa Mandiri. PT Bangun Nusa Mandiri is on process to construct the mill (Kenari Mill), so an internal audit has not been carried out because the Mill is still in commissioning.</p>
2.2.2	No replacement of primary forest or any area identified as containing High Conservation Values (HCVs) or required to maintain or enhance HCVs in	<p>Company Group/Holding Statement: Several companies under GAR were planted above November 2005, while the HCV assessment process was conducted in the period 2010 – 2013.</p> <p>GAR and its subsidiaries have been reporting disclosure and zero liability to RSPO by email dated August 29, 2014.</p>

	<p>accordance with RSPO criterion 7.12</p>	<p>25 companies have been developed after November 2005, from 25 companies made to 29 reports and are currently following the RaCP process with progress as of January 18, 2021 as follows:</p> <p>a) 5 concept notes have been accepted by RSPO including:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo – Kalimantan Timur 2. PT Agrolestari Sentosa – Kalimantan Tengah 3. PT Sumber Indah Perkasa – Papua 4. PT Kencana Graha Permai – Kalimantan Barat 5. PT Buana Arta Sejahtera – Kalimantan Tengah <p>b) 1 LUCA report has been accepted by RSPO the report is PT Tapian Nadenggan – Kalimantan Tengah with a total Compensation Liability covering an area of 1428.43 ha and HCV Remediation covering an area of 1009.87 ha. Submission of the revised Concept Note to RSPO will take place on 2 December 2019</p> <p>c) 16 LUCA report still in the process of being reviewed by the RSPO:</p> <ol style="list-style-type: none"> 1. PT Cahaya Nusa Gemilang – Kalimantan Barat 2. PT Bumi Sawit Permai – Sumatera Selatan 3. PT Satya Kisma Usaha (Sungai Bengkal Estate) - Jambi 4. PT Satya Kisma Usaha (Batang Gading Estate) - Jambi 5. PT Satya Kisma Usaha (Kilis Estate) – Jambi 6. PT Satya Kisma Usaha (Sungai Bengkal KKPA) – Jambi 7. PT Tapian Nadenggan (JLYE, BSRE, LBLE) – Kalimantan Timur 8. PT Tapian Nadenggan (BSRE) – Kalimantan Timur 9. PT Paramitra Internusa Pratama – Kalimantan Barat 10. PT Sawita Karya Manunggul – Kalimantan Selatan 11. PT Bangun Nusa Mandiri – Kalimantan Barat 12. PT Kartika Prima Cipta – Kalimantan Barat 13. PT Binasawit Abadi Pratama – Kalimantan Tengah 14. PT Aditunggal Mahajaya – Kalimantan Tengah 15. PT Mitrakarya Agroindo – Kalimantan Tengah 16. PT Agrokarya Primalestari – Kalimantan Tengah <p>d) 6 reports are in the process of being revised and will be sent to RSPO:</p> <ol style="list-style-type: none"> 1. PT Tapian Nadenggan (Hanau Mill) – Kalimantan Tengah 2. PT Agrolestari Mandiri – Kalimantan Barat 3. PT Persada Graha Mandiri – Kalimantan Barat 4. PT Satya Kisma Usaha – Kalimantan Barat 5. PT Buana Adhithama – Kalimantan Barat 6. PT Sinar Kencana Inti Perkasa – Kalimantan Selatan <p>e) 1 LUCA report is proposed to be postponed until the HCV HCS Integrated Report gets a Satisfactory status from the HCVRN, namely PT Sawit Mas Sejahtera - Sumateara Selatan.</p> <p>HCV assessment for 28 reports from 24 companies was conducted in the period of 2010 - 2012, mostly carried out by external parties. HCV assessments are carried out by assessors who have been approved RSPO. reference to the HCV assessment using the Toolkit HCV 2008. peer review is carried out by an</p>
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		<p>independent consultant who has also been approved by the RSPO. 1 HCV-HCS Assessment report still in progress review by HCVRN.</p> <p>The company always takes action on the RaCP process, but only the RSPO for uncertified units can be realized immediately.</p> <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after Nov 2005, but for uncertified unit with land clearing after Nov 2005 has follow RaCP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): no new land clearing after Nov 2005 and company already disclose to RSPO. 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): LUCA review and the last review from RSPO received on 30 November 2020. 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): LUCA review and the last revision was sent to RSPO on 9 December 2020 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): LUCA review and the last revision was sent to RSPO on 30 December 2020 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): LUCA review and the company on process to response the second review. The last revision was sent to RSPO on 30 December 2020. 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): LUCA review and last revision was sent to RSPO on 22 July 2020. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): LUCA review and last review from RSPO received on 12 January 2020. (LUCA Hold) until HCV-HCS Satisfactory on HCVRN 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): LUCA review and the company on process to response the second review. 9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): Luca Review and the second review from RSPO received on 30 November 2020. 10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): LUCA review and the last revision sent to RSPO on 9 December 2020. 11. PT SMART (Bukit Kapur Mill and supply base): no new land clearing after Nov 2005 and company already disclose to RSPO. 12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): Concept note review. 13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): disclose to RSPO 14. PT Sawitakarya Manunggul (Sawita Mill and supply base): LUCA review and the company response the review on 20 June 2020.
2.2.3	Any new plantings since January 1 st 2010 must comply with the RSPO New Plantings Procedure.	<p>Company Group/Holding Statement: GAR and its subsidiaries planted oil palm plantation after January 2010. There were 18 companies that had conducted NPPs and had gone through a public consultation process in April 2014. The companies were:</p> <ol style="list-style-type: none"> 1. PT Satya Kisma Usaha – Jambi 2. PT Bumi Sawit Permai – Sumatera Selatan 3. PT Tampilan Nadenggan – Kalimantan Timur 4. PT Kresna Duta Agroindo – Kalimantan Timur 5. PT Mitra Karya Agroindo – Kalimantan Tengah 6. PT Binasawit Abadipratama – Kalimantan Tengah 7. PT Aditunggal Mahajaya – Kalimantan Tengah 8. PT Agrolestari Sentosa – Kalimantan Tengah

		<p>9. PT Agrokarya Primalestari – Kalimantan Tengah</p> <p>10. PT Buana Adhitama – Kalimantan Tengah</p> <p>11. PT Buana Artha Sejahtera – Kalimantan Tengah</p> <p>12. PT Agrolestari Mandiri – Kalimantan Barat</p> <p>13. PT Paramitra Internusa Persada – Kalimantan Barat</p> <p>14. PT Persada Graha Mandiri – Kalimantan Barat</p> <p>15. PT Bangun Nusa Mandiri – Kalimantan Barat</p> <p>16. PT Kartika Pria Cipta – Kalimantan Barat</p> <p>17. PT Kencana Graha Mandiri – Kalimantan Barat</p> <p>18. PT Cahaya Nusa Gemilang – Kalimantan Barat</p> <p>Auditor Verification: Based on auditor verification, not all uncertified unit conduct new clearing after January 2010 but for all uncertified unit with land clearing after January 2010 has follow NPP. Detail information of uncertified unit are:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base): there is no new land clearing after January 2010 2. PT Agrolestari Mandiri (Pekawai Mill and supply base): NPP on 26 April 2014 3. PT Binasawit Abadi Pratama (Perdana Mill and supply base): NPP on 8 July 2014 4. PT Agrokarya Prima Lestari (Kuayan Mill and supply base): NPP on 26 April 2014 and PT Buana Adhitama (supply base) conduct NPP on 4 June 2014. 5. PT Mitra Karya Agroindo (Tangar Mill and supply base): NPP on 26 April 2014 6. PT Paramitra Internusa Pratama (Belian Mill and supply base): NPP on 3 June 2014, PT Kartika Prima Cipta (supply base) conduct NPP on 8 July 2014 and PT Persada Graha Mandiri (Supply base) conduct NPP on 6 June 2014. 7. PT Sawit Mas Sejahtera (Sungai Kikim and supply base): there is new planting after January 2010 in Sungai Kikim Estate and Sungai Saling Estate, the company not conduct NPP. This is become subject of sanction. For PT Buana Sawit Mas (supply base) conduct NPP on 8 July 2014. 8. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base): there is no new land clearing after January 2010. 9. PT Agro Lestari Sentosa (Jalemo Mill and supply base): NPP on 26 April 2014 10. PT Adi Tunggal Mahajaya (Sako Mill) (under construction): NPP on 25 April 2014, PT Agrokarya Prima Lestari (supply base) conduct NPP on 26 April 2014 and PT Mitra Karya Agroindo (supply base) conduct NPP on 26 April 2014. 11. PT SMART (Bukit Kapur Mill and supply base): there is no new land clearing after January 2010. 12. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base): NPP on 8 July 2014 13. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base): NPP on 8 July 2014 14. PT Sawitakarya Manunggul (Sawita Mill and supply base): there is new land clearing after January 2010 in Sawita KKPA and company not conduct NPP. This is become subject of sanction.
2.2.4	Land conflicts, if any, are being resolved through a mutually agreed process, such as the RSPO Complaints System or Dispute Settlement Facility, in accordance with RSPO P&C criteria 4.4, 4.5, 4.6, 4.7 and 4.8	<p>Company Group/Holding Statement: No land conflicts. The company has a land conflict resolution mechanism in accordance with the RSPO criteria 4.2, 4.6, 4.7 and 4.8. This procedure is contained in the SOP for handling social conflicts with the registration number SOP/SMART/SCRD/NSDV/II/002 revision 1 dated 18 May 2016 and SOP for Handling Complaints and Dissatisfaction no SOP/SMART/GIMSSCMD/USDV/II/001 revision 2 dates April 11, 2017. This</p>

		<p>procedure regulates mutually agreed upon social conflict resolution. Conflict resolution can be done in a participatory manner and can also be done with a third party (mediator).</p> <p>The company also has a procedure for handling complaints before they develop into conflict. The process in question is SOP/SMART/GIMS-SCMD/USDV/I/001 revision 2 dated 11 April 2017, handling complaints appropriately and quickly. GAR has initiated to become a member of the RSPO DSF as a "Grower" category.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. PT Kartika Prima Cipta: Complaints by FPP regarding the FPIC process Another 6 issues in 2014: RSPO with the approval of GAR and FPP divides the conflict resolution verification process into 5 phases. Currently it has been completed until phase 3 (phase 1 related to NPP, maximum land holding and new land development, phase 2 related to legality, phase 3 related to smallholders). As of January 3, 2021, GAR has sent additional explanations and supporting evidence related to the fulfillment of the related issues. Phases 4 and 5 will begin in February 2021. 2. Kapuas Hulu Region (PT KPC, PT PGM and PT PIP) regarding the legality of 2018: that the legal review process is still ongoing. Until January 15, 2021 there has been no progress from the RSPO regarding the results of the legal review. 3. Eight company in Central Kalimantan (PT TN, PT BAP, PT BAS, PT ATM, PT AKPL, PT BAT, PT MKA, PT ALS): complaint from FPP in 2020 regarding land legality and bribery case that GAR has replied to the RSPO email related to GIS analysis of the location of the land on 22 December 2020. Until now, it is still waiting for further decisions from the RSPO. 4. The results of the Compliance Audit carried out in the 2020 period in the uncertified unit had no land conflicts and the unit had disseminated the SOP for handling complaints and grievances, Human Rights Policies and SOPs for handling social conflicts both internal and external, in general the FPIC process has been carried out according to procedures, so that there is no land or social conflicts. <p>Auditor Verification:</p> <p>Auditor has verified the supporting evidence of above the company statement. There are no land conflicts in the following uncertified management unit:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base) 2. PT Agrolestari Mandiri (Pekawai Mill and supply base). 3. PT Mitra Karya Agroindo (Tangar Mill and supply base) 4. PT Sawit Mas Sejahtera (Sungai Kikim and supply base) 5. PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base) 6. PT Adi Tunggal Mahajaya (Sako Mill and supply base) 7. PT SMART (Bukit Kapur Mill and supply base) 8. PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base) 9. PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base) 10. PT Sawitakarya Manunggul (Sawita Mill and supply base) 11. PT Bahana Karya Semesta (Sungai Air Jernih Mill and supply base) 12. PT Bangun Nusa Mandiri (Kenari Mill and supply base) <p>There is a land conflict but was in the process of completion for PT Paramitra Internusa Pratama (Belian Mill and supply base). The supply base of Belian mill are PT Kartika Prima Cipta and PT Persada Graha Mandiri.</p>
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2.2.5	Labour disputes, if any, are being resolved through a mutually agreed process, in accordance with RSPO criterion 4.2	<p>Company Group/Holding Statement: The company has a procedure for handling employee complaints before they develop into conflicts. The process in question is SOP / SMART / SCRD / NSDV / I / 002 revision 1 dated 18 May 2016.</p> <p>Procedures related to employee problems are regulated in the internal flow form because employees are included in the category of internal stakeholders. The complaint medium used is an official letter submitted through the union or put in the suggestion box provided in strategic locations.</p> <p>Here recap of complaint progress related to GAR which publish in RSPO Website:</p> <ol style="list-style-type: none"> 1. PT AMNL, West Kalimantan, complained by the Ketapang Regency Indonesian Prosperity Labor Union (<i>Serikat Buruh Sejahtera Indonesia</i>) on August 30, 2018, Complaints related to the company allegedly dismissing workers in violation of Indonesian labor law. Current status complaint is closed (Based on a letter from RSPO No. RSPO / 2018/15 / SW dated 11 August 2020 in response to the Complaints Panel's decision on PT Agrolestari Mandiri "to reject the complaint" in accordance with the available evidence and sent to RSPO - Attached Letter). 2. PT SMART, North Sumatra, Complaints by 56 PT SMART Workers and local communities in Dusun Belongkut I, II and III, dated 18 October 2018, regarding. <ol style="list-style-type: none"> a. The company is suspected of not paying severance pay in accordance with labor law No. 13 of 2003 to 56 former workers. b. Workers suspect that the company does not comply with regulations related to CSR, especially in the environmental sector. <p>Current status complaint is closed (Based on a letter from RSPO No. RSPO / 2018/22 / SW dated 1 October 2020 against complaints directed by Dusun X, Belongkut Village to PT SMART TBK and based on a decision from the RSPO Complaints Panel and existing evidence it is decided that the complaint has been declared "reject the complaint")</p> 3. PT SMART Tbk, PT MPLWI North Sumatra, Complaints from the Branch Consulate of the Federation of Indonesian Metal Workers Union (KC-FSPMI) regarding Discrimination against female workers and workers who are not provided with safety equipment and do not get maternity and maternity leave. Current status complaint is closed (Based on a letter from the RSPO dated January 29, 2020, addressed to the Branch Consulate of the Indonesian Metal Workers Union Federation (KC-FSPMI) regarding the complaint addressed to PT SMART TBK that the complaint has been followed up by both parties and has received agreement on October 5, 2019. In accordance with the letter stated that the complaint has been declared closed "closed") <p>Auditor Verification: There is information from public source and RSPO website on any labour conflict for uncertified unit of the group subsidiaries, consist of:</p>

		<ul style="list-style-type: none"> Complaints from the Indonesian Prosperity Labor Union to PT Agrolestari Mandiri through the RSPO complaint panel and as explained by the company above that the case has been closed. Based on a letter from RSPO No. RSPO / 2018/15 / SW dated 11 August 2020. PT Sawitakarya Manunggul: https://dutatv.com/buruh-pt-sawita-karya-manunggul-mengadu-ke-dprd/. Regarding the news, the company explained that it was about reducing employees in terms of company efficiency policies. The company also showed evidence that it had attended an invitation to a hearing regarding the matter from the Kotabaru Regency Regional House of Representatives (DPRD) on 10 February 2020. From this meeting the company decided to proceed to the industrial relations court so that the matter could get legal certainty but until now part of the employee's party did not continue the problem to the industrial relations court. <p>There is no labor issue in other uncertified management unit.</p>
2.2.6	Legal non-compliance, if any, is being addressed through measures consistent with the requirements of RSPO P&C criterion 2.1	<p>Company Group/Holding Statement:</p> <p>Companies comply with the regulations in accordance with the requirements of the RSPO 2.1 where there is no violation of the rules that are relevant to the plantation. The company has a mechanism to evaluate compliance with regulations, namely SOP/SMART/UMUM/SADV/I/002. In SOP describes procedures for compliance, completeness and groove sections which explain in detail to evaluate compliance with the legislation.</p> <p>Subsidiaries of GAR which still on going to process HGU consist of:</p> <ol style="list-style-type: none"> 1. PT Djuandasawit Lestari (Muara Wahau Estate / Muara Tawas Estate) 2. PT Sawit Mas Sejahtera (Sawit Mas Estate) 3. PT Bumi Sawit Permai (Bumi Sawit Estate) 4. PT Forestralestari Dwikarya (Tanjung Rusa Estate) 5. PT Sumber Indah Perkasa (Sungai Buaya Estate, Sungai Merah Estate) 6. PT Ivo Mas Tunggal (Samsam Estate, Kandista Estate, Nenggala Estate, Sei Rokan Estate, Ujung Tanjung Estate) 7. PT Buana Wiralestari Mas (Nagasakti Estate; Nagamas Estate and Kijang Estate) 8. PT Ramajaya Pramukti (Ramarama Estate) 9. PT Binasawit Abadipratama (Perdana Estate, Lenggana Estate, Semandau Estate, Muara Dua Estate, Perdana Mill) 10. PT Agrokarya Prima Lestari (Mentaya Estate, Kuayan Estate, Bukit Santuhai Estate, Tajur Beras Estate, Seranau Estate) 11. PT Buana Adhitama (Sapiri Estate) 12. PT Agrolestari Sentosa (Manuhing Estate, Kajui Estate) 13. PT Mitra Karya Agroindo (Sungai Nusa Estate) 14. PT Aditunggal Mahajaya (Sako Mill, Sungai Ayawan Estate) 15. PT Satya Kisma Usaha (Medang Sari Estate) 16. PT Agrokarya Prima Lestari (Kuayan Mill) 17. PT Buana Adhitama (Bukit Dua Estate) 18. PT Agrolestari Sentosa (Jalemo Mill, Jalemo Estate) 19. PT Agrokarya Prima Lestari (Kuayan Mill) 20. PT Mitrakarya Agroindo (Tangar Mill) 21. PT SMART Tbk (Sungai Cantung Estate, Bukit Kapur Estate, Bukit Kapur Mill) 22. PT Bangun Nusa Mandiri (Gaharu Estate, Kenari Estate, Keranji Estate, Gaharu Plasma, Kenari Plasma)

		<p>Besides that, there are some units still on process the land certificate (SHM) consist of:</p> <ol style="list-style-type: none"> 1. PT Kresna Duta Agroindo (Gunung Kombeng Mill, Gunung Kombeng KKPA) 2. PT Ramajaya Pramukti (Ramarama KKPA) 3. PT Kresna Duta Agroindo (Tiga Serumpun Estate) 4. PT Satya Kisma Usaha (Batang Gading KKPA, KILA) 5. PT Agrokarya Prima Lestari (Sungai Sambon Plasma) 6. PT Djuandasawit Lestari (Pandawa KKPA) 7. PT Forestra Lestari Dwikarya (Tanjung Rusa KKPA) 8. PT Sinar Kencana Inti Perkasa (Sungai Kupang KKPA) 9. PT Sawitakarya Manunggul (Sawita KKPA) 10. PT Kresna Duta Agroindo (Jakluay KKPA, Bukit Subur KKPA) 11. PT Kresna Duta Agroindo (Rantau Panjang KKPA) 12. PT Kencana Graha Permai (Kayung Kemitraan, Kencana Kemitraan, Kenanga Kemitraan) 13. PT Paramitra Internusa Pratama (Belian KKPA, Muara Tawang KKPA, Kapuas Hulu KKPA) 14. PT Mitrakarya Agroindo (Sulin Plasma) 15. PT Agrokarya Prima Lestari (Sapiri Plasma) 16. PT Adi Tunggal Mahajaya (Sako Plasma) <p>There are 4 companies which still on process to revise EIA document and temporary storage place for hazardous and toxic waste, consist of:</p> <ol style="list-style-type: none"> 1. PT Sinar Kencana Inti Perkasa 2. PT Sumber Indah Perkasa 3. PT Sawit Mas Sejahtera 4. PT Bumi Sawit Permai <p>Auditor Verification:</p> <p>Legal process is still going on and there is a detail update progress documented by the company for each year.</p> <ul style="list-style-type: none"> - PT Sinar Kencana Inti Perkasa (Kasuari Mill and supply base), there is a legal non-compliance. Supply base for Kasuari Mill are PT Sinar Kencana Inti Perkasa and PT Sumber Indah Perkasa. The legal noncompliance which still on process is EIA revision in PT Sumber Indah Perkasa and Hazardous waste permit in PT Sinar Kencana Inti Perkasa. - PT Binawit Abadi Pratama (Perdana Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Agrokarya Prima Lestari (Kuayan Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. Supply base for Kuayan Mill is PT Agrokarya Prima Lestari and PT Buana Adhitama. - PT Mitrakarya Agroindo (Tangar Mill and supply base, doesn't have land use title (HGU), the HGU is still on process. - PT Sawit Mas Sejahtera (Sungai Kikim Mill and supply base), there is a legal non-compliance. Supply base for Sungai Kikim Mill is PT Sawit Mas Sejahtera and PT Bumi Sawit Permai. The legal noncompliance which still on process is EIA revision. - PT Agrolestari Sentosa (Jalemo Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Adi Tunggal Mahajaya (Sako Mill and supply base), there is a legal non-compliance. Supply base for Sako Mill is PT Adi Tunggal Mahajaya, PT Mitra Karya Agroindo and PT Agrokarya Prima Lestari. The legal noncompliance which still on process is Land Use Title (HGU).
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		<ul style="list-style-type: none"> - PT SMART Tbk (Bukit Kapur Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Kresna Duta Agroindo (Gunung Kombeng Mill and supply base, doesn't have land use title (SHM), the SHM is still on process. Supply base for Gunung Kombeng Mill is communities plantation. - PT Bangun Nusa Mandiri (Kenari Mill and supply base), doesn't have land use title (HGU), the HGU is still on process. - PT Djuandasawit Lestari: there is an area is still in process for HGU in Muara Wahau Estate (574.58 Ha) - PT Satya Kisma Usaha – Kalimantan Tengah: there is an area is still in process for HGU in Medang Sari Estate (24,41 Ha) - PT Sawit Mas Sejahtera: there is an area is still in process for HGU in Sawit Mas Sejahtera Estate (2,291 Ha) - PT Bumi Sawit Mas: there is an area is still in process for HGU in Bumi Sawit Mas Estate (773 Ha) - PT Sumber Indah Perkasa: there is an area is still in process for HGU in Sungai Buaya Estate (155.46 Ha) and Sungai Merah Estate (241.54 Ha) - PT Ivomas Tunggal: there is an area still in process for HGU Samsam Estate (29.09 Ha), Kandista Estate (158.46 Ha), Nenggala Estate (419.9 Ha), Sei Rokan Estate (102.7 Ha), Ujung Tanjung Estate (557.3 Ha) - PT Buana Wiralestari Mas: there is area is still in process for HGU Naga Mas Estate (253.39 Ha), Naga Sakti Estate (59.79 Ha), Kijang Mas Estate (56.07 Ha) - PT Ramajaya Pramukti: there is an area still in process for HGU Rama Rama Estate (318.76 Ha) - PT Bumipalma Lestari Persada: there is an area still in process for HGU Bumi Palma Estate (39.21 Ha) <p>There are companies that already comply with regulation, consist of:</p> <ul style="list-style-type: none"> • PT Agrolestari Mandiri (Pekawai Mill and supply base). • PT Sinar Kencana Inti Perkasa (Sungai Magalau Mill and supply base). • PT Kresna Duta Agroindo (Rantau Panjang Mill and supply base). • PT Sawitakarya Manunggul (Sawita Mill and supply base). • PT Paramitra Internusa Pratama (Belian Mill supply base)
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3.4 Identification of Findings, Corrective Action, Observations, Opportunity for Improvement and Noteworthy Positive Components.

3.4.1. Identification of Findings, Corrective Actions and Observations at ASA-4 Assessment

NCR No.	:	2019.1	Issued by	:	Leonada										
Date Issued	:	15 March 2019	Time Limit	:	Re-certification										
NC Grade	:	Minor	Date of Closing	:	24 June 2020										
Standard Ref. & Requirement	:	6.1.4 The documented plan for management and monitoring of social impacts is reviewed at least once every two years. If needed, the plan should be improved. There must be evidence that the review process involves the participation of all affected parties													
Evidence observed & Non-Conformance Description (filled by auditor):															
The company has conducted a social impact study in 2014 which identified several negative impacts, which have been prepared a management plan from these negative impacts. The negative impacts identified since the social impact study in 2014 were again identified in the review for the 2014-2016 period and the 2016-2018 review period. Then the management plan carried out annually from the results of the review has not changed, namely:															
<table><tr><th>Impacts</th><th>Management Plans</th></tr><tr><td>Operational vehicles cause dust and harm children</td><td><ul style="list-style-type: none">- Installation of a portal prohibiting trucks crossing the road of employee huts- Care of signboards and portal prohibition of trucks crossing the road of employee huts</td></tr><tr><td>EFB applications close to settlements cause odor and flies</td><td><ul style="list-style-type: none">- Coordination with EFB assistants in drafting the EFB application budget in 2018- Preparation of the EFB application budget with a maximum distance of 500 M from the settlement- EFB application in accordance with the plan and budget that pay attention to a minimum distance of 500 M from the settlement</td></tr><tr><td>Public unrest related to social assistance</td><td><ul style="list-style-type: none">- Socialization of the mechanism for requesting assistance- Preparation of the company's annual social activities assistance program- Coordination and socialization of social activities formally and informally.</td></tr><tr><td>Maintenance of village roads is considered to be less than optimal</td><td><ul style="list-style-type: none">- Preparation of relevant plantation and village road maintenance program plans taking into account the availability of heavy equipment- Improved communication with the community regarding the availability of heavy equipment and road improvement programs during the rainy season where the potential for roads is damaged</td></tr></table>						Impacts	Management Plans	Operational vehicles cause dust and harm children	<ul style="list-style-type: none">- Installation of a portal prohibiting trucks crossing the road of employee huts- Care of signboards and portal prohibition of trucks crossing the road of employee huts	EFB applications close to settlements cause odor and flies	<ul style="list-style-type: none">- Coordination with EFB assistants in drafting the EFB application budget in 2018- Preparation of the EFB application budget with a maximum distance of 500 M from the settlement- EFB application in accordance with the plan and budget that pay attention to a minimum distance of 500 M from the settlement	Public unrest related to social assistance	<ul style="list-style-type: none">- Socialization of the mechanism for requesting assistance- Preparation of the company's annual social activities assistance program- Coordination and socialization of social activities formally and informally.	Maintenance of village roads is considered to be less than optimal	<ul style="list-style-type: none">- Preparation of relevant plantation and village road maintenance program plans taking into account the availability of heavy equipment- Improved communication with the community regarding the availability of heavy equipment and road improvement programs during the rainy season where the potential for roads is damaged
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From the results of interviews with the surrounding community (Petran Jaya and Muara Megang Villages) it is also known that information on these negative impacts still exists, such as examples of EFB applications close to settlements causing odor and flies, community unrest related to social assistance and maintenance of village roads are considered lacking maximum. So based on this, the company has not been able to show evidence of the review of the management plan for negative impacts that have been arranged on target and effectively.															
Root Cause Analysis (filled by organization audited):															
Information has been interrupted between the company and the community related to the impact and its management, so that issues is still arise. This could be due to the peraeption of some people about the impact of being complained of information bias (the EFB application is not only factor causing an increase in the population of flies in the settlements complained of by the communities as the															

<p>originating from the EFB application. Muara Megang village that is not passed by vehicle operational considered less than optimal).</p>	
<p>Correction (filled by organization audited):</p> <p>a review of the social monitoring and management will be conducted in the 2019 monitoring with emphasis on detailed management recommendations.</p>	
<p>Corrective Action (filled by organization audited):</p> <p>Submitting adequate information to the public when conducting monitoring assessments, it related to the operational and mitigation impacts that have been carried out by the company.</p>	
<p>Assessor Evaluation and Conclusion (filled by auditor):</p> <p>Verification at remote audit RC on 24 June 2020,</p> <p>The company has shown evidences, such as:</p> <ol style="list-style-type: none"> 1. Draft report of social impact management implementation period of 2019/2020 compiled jointly with the community representatives, including representatives from Beliti Jaya Village, Karya Sakti Village, Karya Mukti Village, Semeteh Village, District of Muara Lakitan; and then Muara Megang Village, Petrans Jaya Village, Sadar Sejahtera Cooperative, Marga Sakti Village, Al-Faiz Cooperative, Lubuk Pandan Village and Lubuk Tua Village. 2. Attendance list of Social Impact Monitoring review dated 11 to 15 November 2019. 3. Social Impact Monitoring and Management report period of 2019/2020. The report prepared based on the result of a management and monitoring review on November 2019 involves the participation of all affected parties. <p>Auditor Conclusion:</p> <p>Based on above explanation, this nonconformity has been closed out. It will be reverified with affected parties on the field audit.</p> <p>Verification during onsite RC on 28 May 2021:</p> <p>Based on the verification results during field visits and interviews, the following results were obtained:</p> <ul style="list-style-type: none"> • Field visits to Block N35 Division 1 MKNE regarding EFB mulching application, and comparisons between the location and the company's operational map, obtained evidence that the EFB location is far from residential areas. Likewise, in several other locations where an EFB application has been carried out, it is also far from residential areas. • Based on the results of interviews with DLH (Environmental Agency), it was also stated that there were no issues related to odors and flies due to EFB application that were complained of by the Villages of Petrans Jaya and Muara Megang. DLH has conducted field verification regarding this issue, and it has been concluded from the results of DLH researah which states that the presence of flies does not come from the application of empty bunch but is seasonal. • Based on the results of interviews with Petrans Jaya and Muara Megang village officials, it was also stated that the environmental impacts related to EFB applications such as odors and flies were no longer felt by the community. • The company has also conducted a participatory study involving several parties related to the issue of flies and FFB trucks passing through village roads, and has disseminated the results of the study to affected villages, namely Karya Sakti Village. • The company has also carried out a participatory study involving several parties related to the odor issue from an empty bunch, and has disseminated the results of the study to several affected villages, namely Petrans Jaya Village. <p>Based on verification during remote and onsite audit, the non-conformity has been complied.</p>	
Verified by	: Trismadi N & Arif Faisal Simatupang

3.4.2. Identification of Findings, Corrective Actions and Observations at Re-Certification Assessment (remote and onsite audit)

There is no non-conformity identified at remote and on-site audit of Re-certification

3.4.3. Opportunity for Improvement

No	Ref. Std.	Description
1.	-	-

3.4.4. Noteworthy Positive Components



No	Ref. Std.	Description
1.	-	The company has been obtained others certificates of sustainability certification schemes such as ISPO, ISCC, and PROPER.

3.5 Summary of Arising Issues from Public and Auditor Verification

Public Issues	Auditor Verification
National Land Agency Certification unit has been complied with applicable regulations related land legality, among others has had location permit, plantation business permit (IUP), land title (HGU), and has routinely sent land use reports. There is no complaints from stakeholder related land disputes.	There is no negative issue that need further verification. Based on document review, field observations, and stakeholder consultation, the certification unit has demonstrated legal compliance related land legality, and no indications of land disputes.
Contractor of FFB transport – PT Satrindo In the contractual agreement has been stated prohibition of child labor, as well as clauses to pay the workers with the minimum wage, health and accident insurance. The payment of work was conducted on time in accordance the provisions in the agreement. The contractor workers have been given PPE by the contractor in accordance with the risk analysis that has been identified as well as employment and health insurance.	There are no negative issues that need further verification. It has been verified from document review, field observation and interview with contractor's worker that they have been provided PPE, health and employment insurance by contractor.
Village Official of Petrans Jaya and Muara Megang There are no negative issues in aspects of land tenure, social, employment, and environmental. Good communication and relationship between the company and communities. The unit of certification land did not source from individual or customary rights. Related community lands on HGU area, most of land-owners did not know that their land is in HGU area. Knowing their land are in company's HGU area by arranging kind of agreement would lead to land conflicts. The most important thing is the company did not disturb community land on HGU area and the boundary has been demarcated and it is having been verified during field observation.	Auditor conducted verification of OFI on ASA 4, related the company encouraged to arrange agreement with the community land in HGU area (enclave) that from the beginning unwilling to be compensated by the company. Based on justification from management, Village Officials of Petrans Jaya and Muara Megang, was obtained conclusion that the HGU issuance supposed to be made according to regulation, meaning has to ensure that there is no community land on HGU area that proposed. Therefore, it is the matter of past bureaucracy. Most of land-owners did not know that their land is in HGU area. Knowing their land are in company's HGU area by arranging kind of agreement would lead to land conflicts. The most important thing is the company did not disturb community land on HGU area and the boundary has been demarcated and it is having been verified during field observation.
Gender Committee of Muara Kandis Mill and Muara Kandis Estate The Gender Committee still active in every unit. Gender Committee activities include socialization of sexual harassment, complaints, general health and so on. There are no issues related to sexual harassment. Female workers have the right to get menstruation leave (H1), maternity leave (H2) and has been given freedom to breastfeed their child while working for half an hour. There is no	There are no negative issues that need further verification. Auditor has verified aspects related gender such as protection of reproduction rights, discrimination, or sexual abuse.

Public Issues	Auditor Verification
discrimination of gender such as related in promotion.	
Environmental Agency <p>There are no environmental issues that occur in the company. The company has made regular reports every quarter and semester in accordance with applicable obligations and is officially recorded at the Agency. During the past year, there were no cases of conflict with animals or environmental issues from the community. The Environment Agency also added that regarding the implementation of Government Regulation Number 22 of 2021 which is a renewal of several environmental regulations that have been implemented in oil palm plantation companies. Currently it is in the socialization phase and encourages companies to prepare all the prerequisites needed to implement these regulations.</p> <p>Other information related to the clarification of the issue of flies and odors due to the application of EFB, which can be concluded that the issue is no longer there, the DLH of the Environmental Service has conducted field verification related to this issue and the results of the study state that there is misinformation and perceptions from the community regarding the presence of flies and smell that appeared around the settlement.</p>	<p>There are no negative issues that need further clarification.</p>
Plantation Agency of Musi Rawas Regency <i>No respond</i>	<p>At the time of the audit assessment, the Auditor Team had conducted a public consultation with the Plantation Agency of Musi Rawas Regency by means of telephone interviews. However, until the audit ended, the agency did not respond to the call that made by the Auditor Team. Because of this, the Auditor Team cannot conduct public consultations with these parties.</p>
Manpower Agency of Musi Rawas Regency <p>During the past year, there has been one case related to industrial relations disputes that occurred in the certification unit. The agency has given the obligation to act as a mediator by providing recommendations to both parties. However, they do not yet know the final result of the agreement between the two parties.</p> <p>Certification unit has been implemented minimum wage, overtime and others labor standard in accordance with government regulation. Every labor union has been verified by agency and still active in certification unit.</p>	<p>The certification unit has presented supporting documents for the settlement of industrial disputes that have occurred and has shown the settlement process agreed upon by both parties through the Joint Agreement No.002/PB-MTWE/III/2021 date March 10, 2021.</p> <p>The certification unit has paid minimum wage, overtime and other labor standards in accordance with government regulations.</p>
Gender Committee of MTWE <ul style="list-style-type: none"> The unit of certification supports the existence of the committee through facilitation of the meeting place. 	<p>Based on interview, it could be concluded that unit of certification has support gender committee and in general, its presence is</p>

Public Issues	Auditor Verification
<ul style="list-style-type: none"> The gender committee program in 2020 which is still in a pandemic condition has been adjusted were activities are more focused on socialization activities with health procedures. However, some program cannot run normally because they avoid crowds during the covid-19 pandemic. There are no case and negative issues related to women employee's discrimination towards manpower rights, safety facilities, reproduction matters, sexual harassment and violence. Unit management has accommodated reproductive rights such paid leave due to periodic menstruation (H1) and pregnant and/or breastfeeding period (H2). Leave has given when recommended after paramedic checkup. 	<p>contributing a positive impact to women's employee. In general, it was known that working environment is considered safe, conducive and satisfactory in both estates and mill.</p>
<p>KUD Sadar Sejahtera (Cooperative)</p> <ul style="list-style-type: none"> There is an MoU between PT DSL and Sadar Sejahtera cooperative. FFB prices based on prices determined by plantation agency. Changes in FFB prices can be found through the internet or informed directly from the Mill. There are no complaints related to payments both in payment amounts and payment times. Everything has been done in accordance with the work agreement agreed with the company. Details of smallholder farmer payments are available on the payment slip. Deduction on farmer payments include operational costs and fees for the company. 	<p>There was no negative issue that need further verification. The documentation has been shown that the payment of FFB from smallholders has been paid according to the agreement and on time.</p>
<p>Labour Union (SBSI) of Muara Kandis Mill Labour Union (SPSI) of Muara Kandis Estate Labour Union (SPSI) of Muara Tawas Estate</p> <p>There was no negative issue related employment (minimum wage, overtime), and OHS such as PPE and PPE replacement.</p>	<p>There was no negative issue needed for specific verification.</p>
<p>Labour Union (Serikat Buruh Djuanda Bersatu Musi Rawas) of Muara Tawas Estate</p> <p>The relationship between the certification unit and the union is well established, the certification unit supports the existence of the union and gives freedom to unionized employees and facilitates the union by giving room as an office. In the past one-year period there were no work relationship disputes found, all employee rights were fulfilled by the certification unit in accordance with applicable regulations.</p>	<p>There are no negative issues that need further verification. The certification unit has ensured that the employee's rights have been fulfilled in accordance with the regulations.</p>

4.0	CERTIFIED ORGANISATION'S ACKNOWLEDGEMENT OF INTERNAL RESPONSIBILITY
4.1	Formal Sign-off of Assessment Findings
	<p>Hereunder sign by management representative from inspected company to acknowledge a field assessment and agree for all content explained in this assessment report, included of non-compliance findings.</p> <p>Signed on behalf of:</p> <div><div><p>PT Djuandasawit Lestari Management Representative</p><p><u>Yahya Mustakim</u> 28 May 2021</p></div><div><p>Mutuagung Lestari Lead Auditor</p><p><u>Arif Faisal Simatupang</u> 28 May 2021</p></div></div>

Appendix 1. List of Stakeholder Contacted in the RSPO Certification Process

No	Institution/NGO/Community	Address	Phone/Email	Form of Communication	Date of Contact	Response	
						Yes	No
1	Village Official of Petran Jaya	Sub District of Muara Lakitan, Musi Rawas Regency	-	Via telephone	27 May 2021	✓	
2	Village Official of Muara Megang	Sub District of Muara Lakitan, Musi Rawas Regency	-	Via telephone	27 May 2021	✓	
3	Plantation Agency	Musi Rawas Regency	-	Via telephone	27 May 2021		✓
4	Manpower Agency	Musi Rawas Regency	-	Via telephone	27 May 2021	✓	
5	Environmental Agency	Musi Rawas Regency	-	Via telephone	27 May 2021	✓	
6	Land Agency	Musi Rawas Regency	-	Via telephone	27 May 2021	✓	
7	FFB Transport Contractor: PT Satrindo	Musi Rawas Regency	-	Via telephone	25 May 2021	✓	
8	Gender Committee of Muara Kandis Mill	PT Djuandasawit Lestari	-	Via telephone	25 May 2021	✓	
9	Gender Committee of Muara Kandis Estate	PT Djuandasawit Lestari	-	Via telephone	25 May 2021	✓	
10	Gender Committee of Muara Tawas Estate	PT Djuandasawit Lestari	-	Via telephone	25 May 2021	✓	
12	KUD Sadar Sejahtera	PT Djuandasawit Lestari	-	Via telephone	27 May 2021	✓	
13	Local Contractor (Civil Contractor)	PT Djuandasawit Lestari	-	Via telephone	27 May 2021	✓	
14	Worker Union of SPSI (MKNE, MKNM, MTWE)	PT Djuandasawit Lestari	-	Via telephone	25 May 2021	✓	
15	Worker Union of <i>Serikat Buruh</i> (MTWE)	PT Djuandasawit Lestari	-	Via telephone	27 May 2021	✓	
16	Muara Kandis Mill workers: <ul style="list-style-type: none"> • 2 securities • 2 weighbridge operators • 3 grading workers • 6 process operators • 2 boiler operators • 1 engine room operator • 2 emergency officers • WWTP officer • WTP officer • Hazardous Warehouse officer • Chemical warehouse officer • Land Application officer • Workshop officer 	PT Djuandasawit Lestari	-	Via telephone	27 May 2021	✓	
17	Muara Kandis Estate workers: <ul style="list-style-type: none"> • 1 Sprayer • 1 Harvester 	PT Djuandasawit Lestari	-	Via telephone	27 May 2021	✓	

	<ul style="list-style-type: none"> Genset officer Warehouse officer Mechanic 1 warehouse officer 1 firefighting officer 						
18	Muara Tawas Estate workers: <ul style="list-style-type: none"> 1 harvesting foreman 2 harvesters 2 pickers 1 clerk 1 contractor driver 2 contractor loading workers 1 pesticide foreman 3 pesticide applicators 1 maintenance foreman 3 maintenance workers 1 warehouse officer 1 firefighting officer 1 mechanic 	PT Djuandasawit Lestari	-	Via telephone	27 May 2021	✓	
19	Sawit watch	Bogor, Indonesia	info@sawitwatch.or.id	Email	17 May 2021		✓
20	WWF	Jakarta, Indonesia	wwf-indonesia@wwf.or.id	Email	17 May 2021		✓
21	WALHI	Jakarta, Indonesia	informasi@walhi.or.id	Email	17 May 2021		✓

Appendix 2 a. Assessment Program of remote audit

DATE	22 to 24 June 2020	
PROGRAM	PROCESSES / CLAUSES TO BE AUDITED	AUDITOR
<i>Monday, 22 June 2020</i>		
08.00 – 09.00	• Opening Meeting via Skype	• All Auditor
09.00 – 12.00	• Document Verification on OHS, Worker Welfare • Document Verification on Legality, Social, SCCS • Document Verification on Best Management Practices, GHG, Transparencies, Partial Certification, Time Bound Plan • Document Verification on Environment, Social, HCV	• All Auditor
12.00 – 14.00	• Break	• All Auditor
14.00 – 16.30	• Continuing document verification	• All Auditor
16.30 – 17.00	• Daily progress via Skype	• All Auditor
<i>Tuesday, 23 June 2020</i>		
08.00 – 12.00	• Document Verification on OHS, Worker Welfare • Document Verification on Legality, Social, SCCS • Document Verification on Best Management Practices, GHG, Transparencies, Partial Certification, Time Bound Plan • Document Verification on Environment, Social, HCV	• All Auditor
12.00 – 14.00	Break	• All Auditor
14.00 – 16.30	Continuing document verification	• All Auditor
16.30 – 17.00	Daily progress via Skype	• All Auditor
<i>Wednesday, 24 June 2020</i>		
08.00 – 12.00	• Document Verification on OHS, Worker Welfare • Document Verification on Legality, Social, SCCS • Document Verification on Best Management Practices, GHG, Transparencies, Partial Certification, Time Bound Plan • Document Verification on Environment, Social, HCV	• All Auditor
12.00 – 14.00	Break	• All Auditor
14.00 – 16.00	Preparation for Closing Meeting	• All Auditor
16.00 – 17.00	Closing Meeting Via Skype	• All Auditor

Appendix 2 b. Assessment Program of onsite audit

Date	24 – 29 May 2021	
Program	Clauses to Be Audited	Auditor
Monday, 24 May 2021		
08.00 – 10.00	Flight from Jakarta to Palembang	All Auditor
10.00 – 15.00	Traveling from Palembang to Lubuk Linggau	All Auditor
16.00 – 17.00	Opening Meeting (virtual) – Location: Lubuk Linggau <ul style="list-style-type: none"> Auditee speech (introduction of PIC, profile of Management Unit) Auditor Team speech (introduction, audit objective, audit scope, audit plan discussion, determine of audit sample, transparency and confidentiality clarification) 	All Auditor
Tuesday, 25 May 2021		
08.00 – 12.00	Field Observation of Muara Kandis Estate <ul style="list-style-type: none"> Observation of HGU poles, and land demarcation. Observation of HCV area Observation the activity of harvesting & transportation, manuring, pesticides application, road maintenance, IPM, EFB application, etc) Observation of chemical storage, fertilizer storage, hazardous waste storage, fire control facilities, waste management, etc) Observation of workers facilities (housing, school, worship place, domestic waste management, etc). 	Rindu Rindu Rindu Dwi Dwi
08.00 – 12.00	Field Observation of Muara Tawas Estate <ul style="list-style-type: none"> Observation of HGU poles, and land demarcation Observation of HCV area Observation the activity of harvesting & transportation, manuring, pesticides application, road maintenance, IPM, EFB application, etc) Observation of chemical storage, fertilizer storage, hazardous waste storage, fire control facilities, waste management, etc) Observation of workers facilities (housing, school, worship place, domestic waste management, etc). 	Faisal, Tajalli Faisal, Tajalli Faisal, Tajalli Faisal, Tajalli Faisal, Tajalli
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	Field Observation of Muara Kandis Mill <ul style="list-style-type: none"> Observation of supply chain (FFB receiving, weighbridge) Observation of FFB grading, processing activity, product dispatch Observation of chemical storage, hazardous waste storage, fire control simulation, etc Observation of WWTP, WTP, EBA 	Faisal, Rindu Faisal, Rindu Tajalli, Dwi Tajalli, Dwi
17.00 – 18.30	Traveling from PT Djuandasawit Lestari to Lubuk Linggau	All Auditor
Wednesday, 26 May 2021 – Location: Lubuk Linggau		
08.00 – 12.00	Document review	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Document review	All Auditor
Thursday, 27 May 2021 – Location: Lubuk Linggau		

08.00 – 12.00	Continue: Virtual Stakeholder consultation/interview with: Workers, Local Communities, Contractors, Gender Committee, Worker Union, etc. Virtual Stakeholder consultation with Government Agencies: Labor Agency, Plantation Agency, Environmental Agency. Document review.	All Auditor All Auditor All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 17.00	Document review and Virtual Stakeholders consultation with Government Agencies: Labor Agency, Plantation Agency, Environmental Agency.	All Auditor
Friday, 28 May 2021 – Location: Lubuk Linggau		
08.00 – 10.00	Document review	All Auditor
10.00 – 12.00	Auditor's internal discussion of closing meeting preparation	All Auditor
12.00 – 14.00	Break	All Auditor
14.00 – 16.00	Closing Meeting (Virtual) <ul style="list-style-type: none"> • Presentation of audit findings (noteworthy positive component, non-conformities, OFI, timeline of CAR's, conclusion) • Comments, responses and questions 	All Auditor
Saturday, 29 May 2021 – Location: Palembang		
11.30 – 13.00	Flight from Palembang to Jakarta	All Auditor